

## Assets

### Current Assets

|                                                 |         |         |
|-------------------------------------------------|---------|---------|
| Cash                                            | 140,000 |         |
| Investments                                     | 150,000 |         |
| Accounts Receivable - Other                     | 10,107  |         |
| Accounts Receivable - Tuition                   | 147,550 |         |
| Contra Asset : Payroll Protection Program Funds | 400,000 |         |
| Prepaid Expenses                                | 21,112  |         |
| Total Current Assets                            |         | 868,769 |

### Fixed Assets

|                                           |         |         |
|-------------------------------------------|---------|---------|
| Land                                      | 55,000  |         |
| Building                                  | 320,000 |         |
| Equipment and Furniture                   | 200,000 |         |
| Leasehold Improvements                    | 200,000 |         |
| Right of Use Asset, Net - Operating Lease | 1,000   |         |
| Right of Use Asset, Net - Financing Lease | 1,000   |         |
|                                           | 777,000 |         |
| Less: Accumulated Depreciation            | 215,000 | 562,000 |

### Other Assets

|                   |  |                           |
|-------------------|--|---------------------------|
| Security Deposits |  | 1,000                     |
| Total Assets      |  | <u><u>\$1,431,769</u></u> |

## Liabilities And Stockholders Equity

### Current Liabilities

|                                     |         |         |
|-------------------------------------|---------|---------|
| Mortgage Payable - Current Position | 30,000  |         |
| Account Payable                     | 40,274  |         |
| Accrued Payroll Taxes               | 2,112   |         |
| Accrued Salary                      | 15,000  |         |
| Loan Payable                        | 50,000  |         |
| Deferred Income                     | 1,388   |         |
| Payroll Protection Program Funds *  | 400,000 |         |
| Total Current Liabilities           |         | 538,774 |

### Long Term Liabilities

|                                           |         |         |
|-------------------------------------------|---------|---------|
| Mortgage Payable - Net of Current Portion | 241,881 |         |
| Lease Liability - Operating Lease         | 1,000   |         |
| Lease Liability - Financing Lease         | 1,000   |         |
| Total Long Term Liabilities               |         | 243,881 |

### Stockholders Equity

|                                            |         |                           |
|--------------------------------------------|---------|---------------------------|
| Common Stock                               | 89,224  |                           |
| Retained Earnings                          | 559,890 |                           |
| Total Stockholders Equity                  |         | 649,114                   |
| Total Liabilities And Stockholder's Equity |         | <u><u>\$1,431,769</u></u> |

\* Payroll Protection Program funds reflect the amounts borrowed by the APSSD for reporting purposes.  
Please refer to Note 12 of the Notes to the Audited Financial Statements.

**ABC School for Students with Disabilities**  
**Statement of Revenue and Expenses**  
**and Reconciliation of Retained Earnings**  
**For the Fiscal Year Ended June 30, 20XX**

**Revenue**

|                                   |             |                    |
|-----------------------------------|-------------|--------------------|
| Tuition - Public School Placement | \$1,356,820 |                    |
| Tuition - Extraordinary Services  | 80,072      |                    |
| Tuition - Private Placements      | 148,840     |                    |
| Contributions                     | 122,729     |                    |
| Interest                          | 12,750      |                    |
| Fund Raising                      | 5,000       |                    |
| Other                             | 44,692      |                    |
| <b>Total Revenue</b>              |             | <b>\$1,770,903</b> |

|                                    |           |  |
|------------------------------------|-----------|--|
| Payroll Protection Program Funds * | \$400,000 |  |
|------------------------------------|-----------|--|

**Expenses**

|                                     |           |                  |
|-------------------------------------|-----------|------------------|
| Education - Public School Placement | 1,350,823 |                  |
| Education - Extraordinary Services  | 78,119    |                  |
| Education - Private Placements      | 159,805   |                  |
| Other Program Expenses              | 81,198    |                  |
| <b>Total Expenses</b>               |           | <b>1,669,945</b> |

|                |  |         |
|----------------|--|---------|
| Profit or Loss |  | 100,958 |
|----------------|--|---------|

|                                           |  |         |
|-------------------------------------------|--|---------|
| Add: Retained Earning - Beginning of Year |  | 484,382 |
|-------------------------------------------|--|---------|

|                         |  |         |
|-------------------------|--|---------|
| Total Retained Earnings |  | 585,340 |
|-------------------------|--|---------|

|                           |          |  |
|---------------------------|----------|--|
| Less: Non-Allowable Costs | \$25,450 |  |
|---------------------------|----------|--|

|                                   |     |            |
|-----------------------------------|-----|------------|
| Distribution of Retained Earnings | -0- | (\$25,450) |
|-----------------------------------|-----|------------|

|                                           |  |         |
|-------------------------------------------|--|---------|
| Balance Retained Earnings - June 30, 20XX |  | 559,890 |
|-------------------------------------------|--|---------|

\* Payroll Protection Program funds reflect the amounts borrowed by the APSSD for reporting purposes. Please refer to Note 12 of the Notes to the Audited Financial Statements.

**ABC School for Students with Disabilities**  
**Statement of Accrued Expenses and Accounts Payable**  
**For the Fiscal Year Ended June 30, 20XX**

| <b>Cost Category</b>                         | <b>Amount</b>   |
|----------------------------------------------|-----------------|
| Support Services - School Administration     |                 |
| Contracted Services                          | \$7,500         |
| Special Education Instruction                |                 |
| Salaries of Special Class Instruction        | 15,000          |
| Other Operation & Maintenance of Plant       |                 |
| Utilities                                    | 3,000           |
| Other Operation & Maintenance of Plant       |                 |
| Contracted Services                          | 2,000           |
| Support Services - School Administration     |                 |
| School Contributions to Employees Retirement | 1,800           |
| Support Services - General Administration    |                 |
| Insurance and Judgments                      | 312             |
| <b>Total</b>                                 | <b>\$29,612</b> |

**ABC School for Students with Disabilities**  
**Statement of Total Expenditures**  
**For the Fiscal Year Ended June 30, 20XX**

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| <b>Expenditures</b>                                                                           | <b>Total School Year</b> |
|-----------------------------------------------------------------------------------------------|--------------------------|
| <b>Current Expenses</b>                                                                       |                          |
| Special Education - Instruction - Intellectual Disability Mild                                | \$174,300                |
| Special Education - Instruction - Intellectual Disability Moderate                            | \$55,855                 |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Mild/Moderate | \$45,080                 |
| Special Education - Instruction - Total Learning and/or Language Disabilities - Severe        | \$42,975                 |
| Special Education - Instruction - Visual Impairments                                          | \$44,675                 |
| Special Education - Instruction - Auditory Impairments                                        | \$41,818                 |
| Special Education - Instruction - Emotional Regulation Impairment                             | \$45,805                 |
| Special Education - Instruction - Multiple Disabilities                                       | \$41,552                 |
| Special Education - Instruction - Autism                                                      | \$41,225                 |
| Special Education - Instruction - Preschool Disabilities - Part Time                          | \$38,467                 |
| Special Education - Instruction - Preschool Disabilities - Full Time                          | \$49,105                 |
| Special Education - Instruction - Intellectual Disability Severe                              | \$52,893                 |
| Special Education - Vocational Programs                                                       | \$140,452                |
| School-Sponsored Cocurricular Activities - Instruction                                        | \$10,884                 |
| School-Sponsored Athletics - Instruction                                                      | \$5,993                  |
| Attend. & Social Work Services (except Social Worker salary & fringe benefits)                | \$45,603                 |
| Social Worker Salaries & Fringe Benefits (only)                                               | \$40,513                 |
| Health Services (except School Nurse salary & fringe benefits)                                | \$44,686                 |
| Health Services - School Nurse's Salary & Fringe Benefits only                                | \$54,610                 |
| Speech, Occupational Therapy, Physical Therapy & Related Services                             | \$130,596                |
| Guidance                                                                                      | \$10,400                 |
| Improvement of Instructional Services                                                         | \$53,253                 |
| Edu. Media Services/School Library (except Librarian's salary & fringe benefits)              | \$19,000                 |
| School Librarians Salary and Fringe Benefits (only)                                           | \$34,042                 |
| Instructional Staff Training Services                                                         | \$34,719                 |
| Support Services - General Administration                                                     | \$247,736                |
| Support Services - School Administration                                                      | \$105,250                |
| Central Services                                                                              | \$28,930                 |
| Administrative Information Technology                                                         | \$27,150                 |
| Required Maintenance for School Facilities                                                    | \$3,500                  |
| Custodial Services                                                                            | \$31,170                 |
| Care and Upkeep of Grounds                                                                    | \$26,050                 |
| Other Operation & Maintenance of Plant (Security)                                             | \$59,950                 |
| Student Transportation Services                                                               | \$18,956                 |
| Behavior Modification                                                                         | \$32,000                 |
| Unallocated Benefits                                                                          | \$0                      |
| Food Services                                                                                 | \$10,785                 |
| Subtotal                                                                                      | \$1,889,978              |
| <b>Capital Outlay</b>                                                                         |                          |
| Special Education - Instruction                                                               | \$26,400                 |
| Vocational Programs:                                                                          | \$8,000                  |
| Depreciation Undistributed:                                                                   | \$2,700                  |
| Facilities Acquisition and Construction Service                                               | \$0                      |
| Subtotal                                                                                      | \$37,100                 |
|                                                                                               | \$9,000                  |
| Subtotal                                                                                      | \$9,000                  |
| <b>Debt Service</b>                                                                           |                          |
|                                                                                               | \$9,000                  |
| <b>Grand Total</b>                                                                            | <b>\$1,936,078</b>       |

## Current Expenses

|                                                                                   | Account Number | Total            |
|-----------------------------------------------------------------------------------|----------------|------------------|
| <b>Special Education - Instruction - Intellectual Disability Mild</b>             |                |                  |
| <i>(Please itemize by position and indicate number of staff in each position)</i> |                |                  |
| Salaries of Teachers                                                              | 11-201-100-101 |                  |
| Teachers of Students with Disabilities                                            |                | 49,000           |
| Teacher of Handicapped                                                            |                | 45,000           |
| Other Salaries for Instruction                                                    | 11-201-100-106 |                  |
| Instructional Aide                                                                |                | 68,672           |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-201-100-199 | 1,000            |
| Group Insurance                                                                   | 11-201-100-210 | 800              |
| Social Security Contributions                                                     | 11-201-100-220 | 500              |
| Pension Contributions                                                             | 11-201-100-249 | 1,000            |
| Unemployment Compensation                                                         | 11-201-100-250 | 250              |
| Workmen's Compensation                                                            | 11-201-100-260 | 250              |
| Health Benefits                                                                   | 11-201-100-270 | 1,000            |
| Tuition Reimbursement                                                             | 11-201-100-280 | 0                |
| Other Employee Benefits                                                           | 11-201-100-290 | 200              |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-201-100-299 | 0                |
| Purchased Professional - Educational Services                                     | 11-201-100-320 | 200              |
| Purchased Technical Services                                                      | 11-201-100-340 | 250              |
| Other Purchased Services                                                          | 11-201-100-500 | 3,000            |
| Travel - All Other                                                                | 11-201-100-580 | 500              |
| Travel for Regular Business                                                       | 11-201-100-581 | 750              |
| General Supplies                                                                  | 11-201-100-610 | 275              |
| Textbooks                                                                         | 11-201-100-640 | 300              |
| Equipment                                                                         | 11-201-100-730 | 100              |
| Other Objects                                                                     | 11-201-100-800 | 1,253            |
| Total Intellectual Disability Mild                                                | 11-201-100-XXX | <u>\$174,300</u> |
| <b>Special Education - Instruction - Intellectual Disability Moderate</b>         |                |                  |
| <i>(Please itemize by position and indicate number of staff in each position)</i> |                |                  |
| Salaries of Teachers                                                              | 11-202-100-101 |                  |
| Teachers of Students with Disabilities                                            |                | 28,205           |
| Other Salaries for Instruction                                                    | 11-202-100-106 |                  |
| Instructional Aides                                                               |                | 15,000           |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-202-100-199 | 850              |
| Group Insurance                                                                   | 11-202-100-210 | 1,100            |
| Social Security Contributions                                                     | 11-202-100-220 | 1,000            |
| Pension Contributions                                                             | 11-202-100-249 | 1,000            |
| Unemployment Compensation                                                         | 11-202-100-250 | 0                |
| Workmen's Compensation                                                            | 11-202-100-260 | 300              |
| Health Benefits                                                                   | 11-202-100-270 | 500              |
| Tuition Reimbursement                                                             | 11-202-100-280 | 0                |
| Other Employee Benefits                                                           | 11-202-100-290 | 350              |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-202-100-299 | 0                |
| Purchased Professional - Educational Services                                     | 11-202-100-320 | 750              |
| Purchased Technical Services                                                      | 11-202-100-340 | 500              |
| Other Purchased Services                                                          | 11-202-100-500 | 1,000            |

ABC School for Students with Disabilities  
Statement of Expenditures by Line Item  
For the Fiscal Year Ended June 30, 20XX

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|                                        | Account Number | Total           |
|----------------------------------------|----------------|-----------------|
| Travel - All Other                     | 11-202-100-580 | 250             |
| Travel for Regular Business            | 11-202-100-581 | 1,000           |
| General Supplies                       | 11-202-100-610 | 1,200           |
| Textbooks                              | 11-202-100-640 | 1,000           |
| Equipment                              | 11-202-100-730 | 750             |
| Other Objects                          | 11-202-100-800 | 1,100           |
| Total Intellectual Disability Moderate | 11-202-100-XXX | <u>\$55,855</u> |

**Special Education - Instruction - Total Learning and/or Language Disabilities - Mild/Moderate**

*(Please itemize by position and indicate number of staff in each position)*

|                                                             |                |                 |
|-------------------------------------------------------------|----------------|-----------------|
| Salaries of Teachers                                        | 11-204-100-101 |                 |
| Teachers of Students with Disabilities                      |                | 20,000          |
| Other Salaries for Instruction                              | 11-204-100-106 |                 |
| Instructional Aides                                         |                | 16,000          |
| Unused Vacation Payment to Terminated / Retired Staff       | 11-204-100-199 | 0               |
| Group Insurance                                             | 11-204-100-210 | 0               |
| Social Security Contributions                               | 11-204-100-220 | 500             |
| Pension Contributions                                       | 11-204-100-249 | 1,000           |
| Unemployment Compensation                                   | 11-204-100-250 | 0               |
| Workmen's Compensation                                      | 11-204-100-260 | 300             |
| Health Benefits                                             | 11-204-100-270 | 500             |
| Tuition Reimbursement                                       | 11-204-100-280 | 0               |
| Other Employee Benefits                                     | 11-204-100-290 | 550             |
| Unused Sick Payment to Terminated / Retired Staff           | 11-204-100-299 | 0               |
| Purchased Professional - Educational Services               | 11-204-100-320 | 1,000           |
| Purchased Technical Services                                | 11-204-100-340 | 850             |
| Other Purchased Services                                    | 11-204-100-500 | 1,000           |
| Travel - All Other                                          | 11-204-100-580 | 250             |
| Travel for Regular Business                                 | 11-204-100-581 | 700             |
| General Supplies                                            | 11-204-100-610 | 681             |
| Textbooks                                                   | 11-204-100-640 | 650             |
| Equipment                                                   | 11-204-100-730 | 358             |
| Other Objects                                               | 11-204-100-800 | 741             |
| Total Learning and/or Language Disabilities - Mild/Moderate | 11-204-100-XXX | <u>\$45,080</u> |

**Special Education - Instruction - Total Learning and/or Language Disabilities - Severe**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |        |
|-------------------------------------------------------|----------------|--------|
| Salaries of Teachers                                  | 11-205-100-101 |        |
| Teachers of Students with Disabilities                |                | 19,000 |
| Other Salaries for Instruction                        | 11-205-100-106 |        |
| Instructional Aides                                   |                | 14,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | 0      |
| Group Insurance                                       | 11-205-100-210 | 0      |
| Social Security Contributions                         | 11-205-100-220 | 500    |
| Pension Contributions                                 | 11-205-100-249 | 1,000  |
| Unemployment Compensation                             | 11-205-100-250 | 500    |
| Workmen's Compensation                                | 11-205-100-260 | 1,100  |

**ABC School for Students with Disabilities**  
**Statement of Expenditures by Line Item**  
**For the Fiscal Year Ended June 30, 20XX**

Profit  
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|                                                                                   | <b>Account Number</b> | <b>Total</b>    |
|-----------------------------------------------------------------------------------|-----------------------|-----------------|
| Health Benefits                                                                   | 11-205-100-270        | 1,245           |
| Tuition Reimbursement                                                             | 11-205-100-280        | 0               |
| Other Employee Benefits                                                           | 11-205-100-290        | 0               |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-205-100-299        | 0               |
| Purchased Professional - Educational Services                                     | 11-205-100-320        | 750             |
| Purchased Technical Services                                                      | 11-205-100-340        | 500             |
| Other Purchased Services                                                          | 11-205-100-500        | 1,000           |
| Travel - All Other                                                                | 11-205-100-580        | 250             |
| Travel for Regular Business                                                       | 11-205-100-581        | 700             |
| General Supplies                                                                  | 11-205-100-610        | 681             |
| Textbooks                                                                         | 11-205-100-640        | 650             |
| Equipment                                                                         | 11-205-100-730        | 358             |
| Other Objects                                                                     | 11-205-100-800        | 741             |
| Total Learning and/or Language Disabilities - Severe                              | 11-205-100-XXX        | <u>\$42,975</u> |
| <b>Special Education - Instruction - Visual Impairments</b>                       |                       |                 |
| <i>(Please itemize by position and indicate number of staff in each position)</i> |                       |                 |
| Salaries of Teachers                                                              | 11-206-100-101        |                 |
| Teachers of Students with Disabilities                                            |                       | 19,000          |
| Other Salaries for Instruction                                                    | 11-206-100-106        |                 |
| Instructional Aides                                                               |                       | 13,000          |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-206-100-199        | 0               |
| Group Insurance                                                                   | 11-206-100-210        | 1,000           |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-206-100-199        | 500             |
| Pension Contributions                                                             | 11-206-100-249        | 1,000           |
| Unemployment Compensation                                                         | 11-206-100-250        | 500             |
| Workmen's Compensation                                                            | 11-206-100-260        | 1,100           |
| Health Benefits                                                                   | 11-206-100-270        | 1,245           |
| Tuition Reimbursement                                                             | 11-206-100-280        | 0               |
| Other Employee Benefits                                                           | 11-206-100-290        | 0               |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-206-100-299        | 850             |
| Purchased Professional - Educational Services                                     | 11-206-100-320        | 1,000           |
| Purchased Technical Services                                                      | 11-206-100-340        | 1,100           |
| Other Purchased Services                                                          | 11-206-100-500        | 1,000           |
| Travel - All Other                                                                | 11-206-100-580        | 250             |
| Travel for Regular Business                                                       | 11-206-100-581        | 700             |
| General Supplies                                                                  | 11-206-100-610        | 681             |
| Textbooks                                                                         | 11-206-100-640        | 650             |
| Equipment                                                                         | 11-206-100-730        | 358             |
| Other Objects                                                                     | 11-206-100-800        | 741             |
| Total Visual Impairments                                                          | 11-206-100-XXX        | <u>\$44,675</u> |
| <b>Special Education - Instruction - Auditory Impairments</b>                     |                       |                 |
| <i>(Please itemize by position and indicate number of staff in each position)</i> |                       |                 |
| Salaries of Teachers                                                              | 11-207-100-101        |                 |
| Teachers of Students with Disabilities                                            |                       | 18,000          |
| Other Salaries for Instruction                                                    | 11-207-100-106        |                 |
| Instructional Aides                                                               |                       | 12,575          |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-207-100-199        | 350             |



ABC School for Students with Disabilities  
Statement of Expenditures by Line Item  
For the Fiscal Year Ended June 30, 20XX

Profit  
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|                                                                                   | Account Number | Total           |
|-----------------------------------------------------------------------------------|----------------|-----------------|
| Group Insurance                                                                   | 11-207-100-210 | 0               |
| Social Security Contributions                                                     | 11-207-100-220 | 465             |
| Pension Contributions                                                             | 11-207-100-249 | 865             |
| Unemployment Compensation                                                         | 11-207-100-250 | 500             |
| Workmen's Compensation                                                            | 11-207-100-260 | 1,100           |
| Health Benefits                                                                   | 11-207-100-270 | 1,245           |
| Tuition Reimbursement                                                             | 11-207-100-280 | 0               |
| Other Employee Benefits                                                           | 11-207-100-290 | 0               |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-207-100-299 | 850             |
| Purchased Professional - Educational Services                                     | 11-207-100-320 | 750             |
| Purchased Technical Services                                                      | 11-207-100-340 | 500             |
| Other Purchased Services                                                          | 11-207-100-500 | 1,000           |
| Travel - All Other                                                                | 11-207-100-580 | 250             |
| Travel for Regular Business                                                       | 11-207-100-581 | 700             |
| General Supplies                                                                  | 11-207-100-610 | 681             |
| Textbooks                                                                         | 11-207-100-640 | 1,000           |
| Equipment                                                                         | 11-207-100-730 | 500             |
| Other Objects                                                                     | 11-207-100-800 | 487             |
| Total Auditory Impairments                                                        | 11-207-100-XXX | <u>\$41,818</u> |
| <b>Special Education - Instruction - Emotional Regulation Impairment</b>          |                |                 |
| <i>(Please itemize by position and indicate number of staff in each position)</i> |                |                 |
| Salaries of Teachers                                                              | 11-209-100-101 |                 |
| Teachers of Students with Disabilities                                            |                | 19,500          |
| Other Salaries for Instruction                                                    | 11-209-100-106 |                 |
| Instructional Aides                                                               |                | 15,250          |
| Unused Vacation Payment to Terminated / Retired Staff                             | 11-209-100-199 | 652             |
| Group Insurance                                                                   | 11-209-100-210 | 350             |
| Social Security Contributions                                                     | 11-209-100-220 | 280             |
| Pension Contributions                                                             | 11-209-100-249 | 845             |
| Unemployment Compensation                                                         | 11-209-100-250 | 400             |
| Workmen's Compensation                                                            | 11-209-100-260 | 745             |
| Health Benefits                                                                   | 11-209-100-270 | 1,000           |
| Tuition Reimbursement                                                             | 11-209-100-280 | 0               |
| Other Employee Benefits                                                           | 11-209-100-290 | 200             |
| Unused Sick Payment to Terminated / Retired Staff                                 | 11-209-100-299 | 850             |
| Purchased Professional - Educational Services                                     | 11-209-100-320 | 750             |
| Purchased Technical Services                                                      | 11-209-100-340 | 500             |
| Other Purchased Services                                                          | 11-209-100-500 | 1,000           |
| Travel - All Other                                                                | 11-209-100-580 | 250             |
| Travel for Regular Business                                                       | 11-209-100-581 | 700             |
| General Supplies                                                                  | 11-209-100-610 | 681             |
| Textbooks                                                                         | 11-209-100-640 | 1,000           |
| Equipment                                                                         | 11-209-100-730 | 500             |
| Other Objects                                                                     | 11-209-100-800 | 352             |
| Total Emotional Regulation Impairment                                             | 11-209-100-XXX | <u>\$45,805</u> |



| Special Education - Instruction - Multiple Disabilities<br>(Please itemize by position and indicate number of staff in each position) |  | Account Number | Total           |
|---------------------------------------------------------------------------------------------------------------------------------------|--|----------------|-----------------|
| Salaries of Teachers                                                                                                                  |  | 11-212-100-101 |                 |
| Teachers of Students with Disabilities                                                                                                |  |                | 17,000          |
| Other Salaries for Instruction                                                                                                        |  | 11-212-100-106 |                 |
| Instructional Aides                                                                                                                   |  |                | 15,000          |
| Unused Vacation Payment to Terminated / Retired Staff                                                                                 |  | 11-212-100-199 | 0               |
| Group Insurance                                                                                                                       |  | 11-212-100-210 | 300             |
| Social Security Contributions                                                                                                         |  | 11-212-100-220 | 352             |
| Pension Contributions                                                                                                                 |  | 11-212-100-249 | 649             |
| Unemployment Compensation                                                                                                             |  | 11-212-100-250 | 254             |
| Workmen's Compensation                                                                                                                |  | 11-212-100-260 | 354             |
| Health Benefits                                                                                                                       |  | 11-212-100-270 | 756             |
| Tuition Reimbursement                                                                                                                 |  | 11-212-100-280 | 0               |
| Other Employee Benefits                                                                                                               |  | 11-212-100-290 | 200             |
| Unused Sick Payment to Terminated / Retired Staff                                                                                     |  | 11-212-100-299 | 850             |
| Purchased Professional - Educational Services                                                                                         |  | 11-212-100-320 | 750             |
| Purchased Technical Services                                                                                                          |  | 11-212-100-340 | 500             |
| Other Purchased Services                                                                                                              |  | 11-212-100-500 | 1,000           |
| Travel - All Other                                                                                                                    |  | 11-212-100-580 | 250             |
| Travel for Regular Business                                                                                                           |  | 11-212-100-581 | 700             |
| General Supplies                                                                                                                      |  | 11-212-100-610 | 681             |
| Textbooks                                                                                                                             |  | 11-212-100-640 | 1,000           |
| Equipment                                                                                                                             |  | 11-212-100-730 | 756             |
| Other Objects                                                                                                                         |  | 11-212-100-800 | 200             |
| Total Multiple Disabilities                                                                                                           |  | 11-212-100-XXX | <u>\$41,552</u> |

**Special Education - Instruction - Autism**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |  |                |        |
|-------------------------------------------------------|--|----------------|--------|
| Salaries of Teachers                                  |  | 11-214-100-101 |        |
| Teachers of Students with Disabilities                |  |                | 19,000 |
| Other Salaries for Instruction                        |  | 11-214-100-106 |        |
| Instructional Aides                                   |  |                | 12,000 |
| Unused Vacation Payment to Terminated / Retired Staff |  | 11-214-100-199 | 0      |
| Group Insurance                                       |  | 11-214-100-210 | 300    |
| Social Security Contributions                         |  | 11-214-100-220 | 300    |
| Pension Contributions                                 |  | 11-214-100-249 | 600    |
| Unemployment Compensation                             |  | 11-214-100-250 | 285    |
| Workmen's Compensation                                |  | 11-214-100-260 | 354    |
| Health Benefits                                       |  | 11-214-100-270 | 650    |
| Tuition Reimbursement                                 |  | 11-214-100-280 | 200    |
| Other Employee Benefits                               |  | 11-214-100-290 | 0      |
| Unused Sick Payment to Terminated / Retired Staff     |  | 11-214-100-299 | 750    |
| Purchased Professional - Educational Services         |  | 11-214-100-320 | 750    |
| Purchased Technical Services                          |  | 11-214-100-340 | 954    |
| Other Purchased Services                              |  | 11-214-100-500 | 1,000  |
| Travel - All Other                                    |  | 11-214-100-580 | 250    |
| Travel for Regular Business                           |  | 11-214-100-581 | 700    |
| General Supplies                                      |  | 11-214-100-610 | 681    |
| Textbooks                                             |  | 11-214-100-640 | 1,000  |

**ABC School for Students with Disabilities**  
**Statement of Expenditures by Line Item**  
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|               | <b>Account Number</b> | <b>Total</b>    |
|---------------|-----------------------|-----------------|
| Equipment     | 11-214-100-730        | 756             |
| Other Objects | 11-214-100-800        | 695             |
| Total Autism  | 11-214-100-XXX        | <u>\$41,225</u> |

**Special Education - Instruction - Preschool Disabilities - Part Time**  
*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |                 |
|-------------------------------------------------------|----------------|-----------------|
| Salaries of Teachers                                  | 11-215-100-101 |                 |
| Teachers of Students with Disabilities                |                | 15,000          |
| Other Salaries for Instruction                        | 11-215-100-106 |                 |
| Instructional Aides                                   |                | 13,000          |
| Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | 500             |
| Group Insurance                                       | 11-215-100-210 | 300             |
| Social Security Contributions                         | 11-215-100-220 | 300             |
| Pension Contributions                                 | 11-215-100-249 | 600             |
| Unemployment Compensation                             | 11-215-100-250 | 285             |
| Workmen's Compensation                                | 11-215-100-260 | 354             |
| Health Benefits                                       | 11-215-100-270 | 650             |
| Tuition Reimbursement                                 | 11-215-100-280 | 200             |
| Other Employee Benefits                               | 11-215-100-290 | 256             |
| Unused Sick Payment to Terminated / Retired Staff     | 11-215-100-299 | 750             |
| Purchased Professional - Educational Services         | 11-215-100-320 | 750             |
| Purchased Technical Services                          | 11-215-100-340 | 1,000           |
| Other Purchased Services                              | 11-215-100-500 | 1,000           |
| Travel - All Other                                    | 11-215-100-580 | 385             |
| Travel for Regular Business                           | 11-215-100-581 | 700             |
| General Supplies                                      | 11-215-100-600 | 681             |
| Equipment                                             | 11-215-100-730 | 1,000           |
| Other Objects                                         | 11-215-100-800 | 756             |
| Total Preschool Disabilities - Part Time              | 11-215-100-XXX | <u>\$38,467</u> |

**Special Education - Instruction - Preschool Disabilities - Full Time**  
*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |        |
|-------------------------------------------------------|----------------|--------|
| Salaries of Teachers                                  | 11-216-100-101 |        |
| Teachers of Students with Disabilities                |                | 22,000 |
| Other Salaries for Instruction                        | 11-216-100-106 |        |
| Instructional Aides                                   |                | 17,000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | 253    |
| Group Insurance                                       | 11-216-100-210 | 185    |
| Social Security Contributions                         | 11-216-100-220 | 300    |
| Pension Contributions                                 | 11-216-100-249 | 600    |
| Unemployment Compensation                             | 11-216-100-250 | 285    |
| Workmen's Compensation                                | 11-216-100-260 | 354    |
| Health Benefits                                       | 11-216-100-270 | 650    |
| Tuition Reimbursement                                 | 11-216-100-280 | 200    |
| Other Employee Benefits                               | 11-216-100-290 | 256    |
| Unused Sick Payment to Terminated / Retired Staff     | 11-216-100-299 | 750    |

ABC School for Students with Disabilities  
Statement of Expenditures by Line Item  
For the Fiscal Year Ended June 30, 20XX

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|                                               | Account Number | Total           |
|-----------------------------------------------|----------------|-----------------|
| Purchased Professional - Educational Services | 11-216-100-320 | 750             |
| Purchased Technical Services                  | 11-216-100-340 | 1,000           |
| Other Purchased Services                      | 11-216-100-500 | 1,000           |
| Travel - All Other                            | 11-216-100-580 | 385             |
| Travel for Regular Business                   | 11-216-100-581 | 700             |
| General Supplies                              | 11-216-100-600 | 681             |
| Equipment                                     | 11-216-100-730 | 1,000           |
| Other Objects                                 | 11-216-100-800 | 756             |
| Total Preschool Disabilities - Full Time      | 11-216-100-XXX | <u>\$49,105</u> |

**Special Education - Instruction - Intellectual Disability Severe**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |                 |
|-------------------------------------------------------|----------------|-----------------|
| Salaries of Teachers                                  | 11-222-100-101 |                 |
| Teachers of Students with Disabilities                |                | 25,000          |
| Other Salaries for Instruction                        | 11-222-100-106 |                 |
| Instructional Aides                                   |                | 17,965          |
| Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | 253             |
| Group Insurance                                       | 11-222-100-210 | 185             |
| Social Security Contributions                         | 11-222-100-220 | 300             |
| Pension Contributions                                 | 11-222-100-249 | 600             |
| Unemployment Compensation                             | 11-222-100-250 | 285             |
| Workmen's Compensation                                | 11-222-100-260 | 354             |
| Health Benefits                                       | 11-222-100-270 | 650             |
| Tuition Reimbursement                                 | 11-222-100-280 | 200             |
| Other Employee Benefits                               | 11-222-100-290 | 256             |
| Unused Sick Payment to Terminated / Retired Staff     | 11-222-100-299 | 750             |
| Purchased Professional - Educational Services         | 11-222-100-320 | 750             |
| Purchased Technical Services                          | 11-222-100-340 | 758             |
| Other Purchased Services                              | 11-222-100-500 | 854             |
| Travel - All Other                                    | 11-222-100-580 | 385             |
| Travel for Regular Business                           | 11-222-100-581 | 700             |
| General Supplies                                      | 11-222-100-610 | 681             |
| Textbooks                                             | 11-222-100-640 | 526             |
| Equipment                                             | 11-222-100-730 | 641             |
| Other Objects                                         | 11-222-100-800 | 800             |
| Total Intellectual Disability Severe                  | 11-222-100-XXX | <u>\$52,893</u> |

**Special Education - Vocational Programs**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |        |
|-------------------------------------------------------|----------------|--------|
| Salaries of Teachers                                  | 11-320-100-101 |        |
| Teachers of Students with Disabilities                |                | 96,684 |
| Other Salaries for Instruction                        | 11-320-100-106 |        |
| Instructional Aides                                   |                | 24,253 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | 300    |
| Group Insurance                                       | 11-320-100-210 | 265    |
| Social Security Contributions                         | 11-320-100-220 | 300    |
| Pension Contributions                                 | 11-320-100-249 | 5,516  |
| Unemployment Compensation                             | 11-320-100-250 | 285    |

**ABC School for Students with Disabilities**  
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|                                                   | <b>Account Number</b> | <b>Total</b>     |
|---------------------------------------------------|-----------------------|------------------|
| Workmen's Compensation                            | 11-320-100-260        | 354              |
| Health Benefits                                   | 11-320-100-270        | 650              |
| Tuition Reimbursement                             | 11-320-100-280        | 200              |
| Other Employee Benefits                           | 11-320-100-290        | 5,516            |
| Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299        | 1,000            |
| Purchased Professional - Educational Services     | 11-320-100-320        | 800              |
| Purchased Technical Services                      | 11-320-100-340        | 1,000            |
| Other Purchased Services                          | 11-320-100-500        | 900              |
| Travel - All Other                                | 11-320-100-580        | 385              |
| Travel for Regular Business                       | 11-320-100-581        | 700              |
| General Supplies                                  | 11-320-100-610        | 542              |
| Textbooks                                         | 11-320-100-640        | 350              |
| Equipment                                         | 11-320-100-730        | 352              |
| Other Objects                                     | 11-320-100-800        | 100              |
| Total - Vocational Programs                       | 11-320-100-XXX        | <u>\$140,452</u> |

**School-Sponsored Cocurricular Activities - Instruction**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |                 |
|-------------------------------------------------------|----------------|-----------------|
| Salaries                                              | 11-401-100-100 |                 |
| Math                                                  |                | 6,500           |
| Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199 | 0               |
| Group Insurance                                       | 11-401-100-210 | 125             |
| Social Security Contributions                         | 11-401-100-220 | 213             |
| Pension Contributions                                 | 11-401-100-249 | 100             |
| Unemployment Compensation                             | 11-401-100-250 | 136             |
| Workmen's Compensation                                | 11-401-100-260 | 80              |
| Health Benefits                                       | 11-401-100-270 | 297             |
| Tuition Reimbursement                                 | 11-401-100-280 | 0               |
| Other Employee Benefits                               | 11-401-100-290 | 110             |
| Unused Sick Payment to Terminated / Retired Staff     | 11-401-100-299 | 365             |
| Purchased Services                                    | 11-401-100-500 | 456             |
| Travel - All Other                                    | 11-401-100-580 | 845             |
| Travel for Regular Business                           | 11-401-100-581 | 80              |
| Supplies and Materials                                | 11-401-100-600 | 1,352           |
| Equipment                                             | 11-401-100-730 | 125             |
| Other Objects                                         | 11-401-100-800 | 100             |
| Total School-Spon. Co/Curr. Activities - Inst.        | 11-401-100-XXX | <u>\$10,884</u> |

**School-Sponsored Cocurricular Activities - Instruction**

*(Please itemize by position and indicate number of staff in each position)*

|                                                       |                |       |
|-------------------------------------------------------|----------------|-------|
| Salaries                                              | 11-402-100-100 |       |
| Baseball                                              |                | 3,125 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199 | 0     |
| Group Insurance                                       | 11-402-100-210 | 125   |
| Social Security Contributions                         | 11-402-100-220 | 213   |
| Pension Contributions                                 | 11-402-100-249 | 100   |
| Unemployment Compensation                             | 11-402-100-250 | 136   |
| Workmen's Compensation                                | 11-402-100-260 | 80    |
| Health Benefits                                       | 11-402-100-270 | 297   |

ABC School for Students with Disabilities  
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|                                                   | Account Number | Total          |
|---------------------------------------------------|----------------|----------------|
| Tuition Reimbursement                             | 11-402-100-280 | 0              |
| Other Employee Benefits                           | 11-402-100-290 | 110            |
| Unused Sick Payment to Terminated / Retired Staff | 11-402-100-299 | 365            |
| Purchased Services                                | 11-402-100-500 | 456            |
| Travel - All Other                                | 11-402-100-580 | 356            |
| Travel for Regular Business                       | 11-402-100-581 | 80             |
| Supplies and Materials                            | 11-402-100-600 | 325            |
| Equipment                                         | 11-402-100-730 | 125            |
| Other Objects                                     | 11-402-100-800 | 100            |
| Total School -Sponsored Athletics - Inst.         | 11-402-100-XXX | <u>\$5,993</u> |

**Undistributed Expenditures**

**School-Sponsored Athletics - Instruction**

*(Please itemize by position and indicate number of staff in each position)*

|                                                                       |                |                 |
|-----------------------------------------------------------------------|----------------|-----------------|
| Salaries                                                              | 11-000-211-100 |                 |
| Clerical                                                              |                | 10,000          |
| Secretarial                                                           |                | 12,000          |
| Salaries of Family Support Teams                                      | 11-000-211-172 | 6,235           |
| Unused Vacation Payment to Terminated / Retired Staff                 | 11-000-211-199 | 200             |
| Group Insurance                                                       | 11-000-211-210 | 1,210           |
| Social Security Contributions                                         | 11-000-211-220 | 1,069           |
| Pension Contributions                                                 | 11-000-211-249 | 1,954           |
| Unemployment Compensation                                             | 11-000-211-250 | 500             |
| Workmen's Compensation                                                | 11-000-211-260 | 652             |
| Health Benefits                                                       | 11-000-211-270 | 1,800           |
| Tuition Reimbursement                                                 | 11-000-211-280 | 0               |
| Other Employee Benefits                                               | 11-000-211-290 | 1,637           |
| Unused Sick Payment to Terminated / Retired Staff                     | 11-000-211-299 | 954             |
| Purchased Professional and Technical Services                         | 11-000-211-300 | 854             |
| Travel - All Other                                                    | 11-000-211-580 | 655             |
| Travel for Regular Business                                           | 11-000-211-581 | 124             |
| Other Purchased Services                                              | 11-000-211-500 | 1,365           |
| Supplies and Materials                                                | 11-000-211-600 | 2,253           |
| Equipment                                                             | 11-000-211-730 | 1,245           |
| Other Objects                                                         | 11-000-211-800 | 896             |
| Total Undistributed Expenditures -Attendance and Social Work Services | 11-000-211-XXX | <u>\$45,603</u> |

**School Social Worker Salaries & Fringe Benefits (only)**

*(Please itemize by position by salary)*

|                                                       |                |        |
|-------------------------------------------------------|----------------|--------|
| Salaries - School Social Workers                      | 11-000-212-100 |        |
| Social Worker                                         |                | 18,000 |
| Social Worker                                         |                | 16,500 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | 625    |
| Group Insurance                                       | 11-000-212-210 | 785    |
| Social Security Contributions                         | 11-000-212-220 | 958    |
| Pension Contributions                                 | 11-000-212-249 | 1,205  |
| Unemployment Compensation                             | 11-000-212-250 | 365    |
| Workmen's Compensation                                | 11-000-212-260 | 845    |

ABC School for Students with Disabilities  
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|                                                                              | Account Number | Total    |
|------------------------------------------------------------------------------|----------------|----------|
| Health Benefits                                                              | 11-000-212-270 | 927      |
| Tuition Reimbursement                                                        | 11-000-212-280 | 0        |
| Other Employee Benefits                                                      | 11-000-212-290 | 253      |
| Unused Sick Payment to Terminated / Retired Staff                            | 11-000-212-299 | 50       |
| Total Undistributed Expenditures -School Social Workers Salaries & Benefits  | 11-000-212-XXX | \$40,513 |
| <b>Health Services (except School Nurse salary &amp; fringe benefits)</b>    |                |          |
| <i>(Please itemize by position by salary)</i>                                |                |          |
| Salaries                                                                     | 11-000-213-100 |          |
| Physician                                                                    |                | 15,057   |
| Registered Nurse                                                             |                | 21,214   |
| Unused Vacation Payment to Terminated / Retired Staff                        | 11-000-213-199 | 300      |
| Group Insurance                                                              | 11-000-213-210 | 125      |
| Social Security Contributions                                                | 11-000-213-220 | 525      |
| Pension Contributions                                                        | 11-000-213-249 | 1,152    |
| Unemployment Compensation                                                    | 11-000-213-250 | 425      |
| Workmen's Compensation                                                       | 11-000-213-260 | 365      |
| Health Benefits                                                              | 11-000-213-270 | 1,065    |
| Tuition Reimbursement                                                        | 11-000-213-280 | 210      |
| Other Employee Benefits                                                      | 11-000-213-290 | 800      |
| Unused Sick Payment to Terminated / Retired Staff                            | 11-000-213-299 | 0        |
| Purchased Professional and Technical Services                                | 11-000-213-300 | 654      |
| Other Purchased Services                                                     | 11-000-213-500 | 852      |
| Travel - All Other                                                           | 11-000-213-580 | 250      |
| Travel for Regular Business                                                  | 11-000-213-581 | 285      |
| Supplies and Materials                                                       | 11-000-213-600 | 805      |
| Equipment                                                                    | 11-000-213-730 | 352      |
| Other Objects                                                                | 11-000-213-800 | 250      |
| Total Undist. Expenditures - Health Services                                 | 11-000-213-XXX | \$44,686 |
| <b>Health Services - School Nurse's Salary &amp; Fringe Benefits only</b>    |                |          |
| <i>(Please itemize by position by salary)</i>                                |                |          |
| Salaries - School Nurse (instructional only)                                 | 11-000-214-100 | 51,050   |
| Unused Vacation Payment to Terminated / Retired Staff                        | 11-000-214-199 | 235      |
| Group Insurance                                                              | 11-000-214-210 | 236      |
| Social Security Contributions                                                | 11-000-214-220 | 412      |
| Pension Contributions                                                        | 11-000-214-249 | 991      |
| Unemployment Compensation                                                    | 11-000-214-250 | 0        |
| Workmen's Compensation                                                       | 11-000-214-260 | 457      |
| Health Benefits                                                              | 11-000-214-270 | 475      |
| Tuition Reimbursement                                                        | 11-000-214-280 | 0        |
| Other Employee Benefits                                                      | 11-000-214-290 | 754      |
| Unused Sick Payment to Terminated / Retired Staff                            | 11-000-214-299 | 0        |
| Total Health Services School Nurses' Salaries & Fringe Benefits              | 11-000-214-XXX | \$54,610 |
| <b>Speech, Occupational Therapy, Physical Therapy &amp; Related Services</b> |                |          |
| <i>(Please itemize by position by salary)</i>                                |                |          |
| Salaries - Speech, OT, PT and Related Services                               | 11-000-215-100 | 101,954  |
| Unused Vacation Payment to Terminated / Retired Staff                        | 11-000-215-199 | 824      |
| Group Insurance                                                              | 11-000-215-210 | 1,474    |



ABC School for Students with Disabilities  
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|                                                           | Account Number | Total            |
|-----------------------------------------------------------|----------------|------------------|
| Social Security Contributions                             | 11-000-215-220 | 1,254            |
| Pension Contributions                                     | 11-000-215-249 | 4,284            |
| Unemployment Compensation                                 | 11-000-215-250 | 658              |
| Workmen's Compensation                                    | 11-000-215-260 | 1,254            |
| Health Benefits                                           | 11-000-215-270 | 1,240            |
| Tuition Reimbursement                                     | 11-000-215-280 | 1,352            |
| Other Employee Benefits                                   | 11-000-215-290 | 3,021            |
| Unused Sick Payment to Terminated / Retired Staff         | 11-000-215-299 | 845              |
| Purchased Professional and Technical Services             | 11-000-215-320 | 4,524            |
| Travel - All Other                                        | 11-000-215-580 | 854              |
| Travel for Regular Business                               | 11-000-215-581 | 1,249            |
| Supplies and Materials                                    | 11-000-215-600 | 2,154            |
| Equipment                                                 | 11-000-215-730 | 754              |
| Other Objects                                             | 11-000-215-800 | 2,901            |
| Total Undist. Expend.-Speech, OT, PT and Related Services | 11-000-215-XXX | <u>\$130,596</u> |

**Guidance**

*(Please itemize by position by salary)*

|                                                          |                |                 |
|----------------------------------------------------------|----------------|-----------------|
| Salaries of Other Professional Staff (Guidance only)     | 11-000-218-104 | 3,200           |
| Salaries of Secretarial and Clerical Assistants          | 11-000-218-105 | 1,584           |
| Other Salaries                                           | 11-000-218-110 | 1,265           |
| Salaries of Family Support Teams                         | 11-000-218-172 | 800             |
| Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | 785             |
| Unused Vacation Payment to Terminated / Retired Staff    | 11-000-218-199 | 110             |
| Group Insurance                                          | 11-000-218-210 | 127             |
| Social Security Contributions                            | 11-000-218-220 | 214             |
| Pension Contributions                                    | 11-000-218-249 | 600             |
| Unemployment Compensation                                | 11-000-218-250 | 0               |
| Workmen's Compensation                                   | 11-000-218-260 | 102             |
| Health Benefits                                          | 11-000-218-270 | 354             |
| Tuition Reimbursement                                    | 11-000-218-280 | 0               |
| Other Employee Benefits                                  | 11-000-218-290 | 251             |
| Unused Sick Payment to Terminated / Retired Staff        | 11-000-218-299 | 0               |
| Purchased Professional - Educational Services            | 11-000-218-320 | 125             |
| Other Purchased Prof. and Technical Serv.                | 11-000-218-390 | 214             |
| Other Purchased Services                                 | 11-000-218-500 | 0               |
| Travel - All Other                                       | 11-000-218-580 | 140             |
| Travel for Regular Business                              | 11-000-218-581 | 0               |
| Supplies and Materials                                   | 11-000-218-600 | 173             |
| Equipment                                                | 11-000-218-730 | 201             |
| Other Objects                                            | 11-000-218-800 | 80              |
| Miscellaneous Expenditures - Meetings/Other              | 11-000-218-894 | 75              |
| Total Undist. Expenditures - Guidance                    | 11-000-218-XXX | <u>\$10,400</u> |

**Improvement of Instructional Services**

*(Please itemize by position by salary)*

|                                       |                |        |
|---------------------------------------|----------------|--------|
| Salaries of Supervisor of Instruction | 11-000-221-102 |        |
| Supervisor of Instruction             |                | 36,000 |
| Salaries of Other Professional Staff  | 11-000-221-104 |        |



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|                                                                                             | Account Number | Total    |
|---------------------------------------------------------------------------------------------|----------------|----------|
| Teacher                                                                                     |                | 10,000   |
| Salaries of Secretarial & Clerical Asst.                                                    | 11-000-221-105 |          |
| Clerical                                                                                    |                | 500      |
| Other Salaries                                                                              | 11-000-221-110 | 375      |
| Unused Vacation Payment to Terminated / Retired Staff                                       | 11-000-221-199 | 200      |
| Group Insurance                                                                             | 11-000-221-210 | 425      |
| Social Security Contributions                                                               | 11-000-221-220 | 452      |
| Pension Contributions                                                                       | 11-000-221-249 | 1,287    |
| Unemployment Compensation                                                                   | 11-000-221-250 | 320      |
| Workmen's Compensation                                                                      | 11-000-221-260 | 214      |
| Health Benefits                                                                             | 11-000-221-270 | 234      |
| Tuition Reimbursement                                                                       | 11-000-221-280 | 0        |
| Other Employee Benefits                                                                     | 11-000-221-290 | 967      |
| Unused Sick Payment to Terminated / Retired Staff                                           | 11-000-221-299 | 412      |
| Purchased Professional - Educational Services                                               | 11-000-221-320 | 400      |
| Other Purchased Prof. and Technical Serv.                                                   | 11-000-221-390 | 500      |
| Other Purchased Services                                                                    | 11-000-221-500 | 250      |
| Travel - All Other                                                                          | 11-000-221-580 | 127      |
| Travel for Regular Business                                                                 | 11-000-221-581 | 230      |
| Supplies and Materials                                                                      | 11-000-221-600 | 210      |
| Equipment                                                                                   | 11-000-221-730 | 100      |
| Other Objects                                                                               | 11-000-221-800 | 50       |
| Total Undist. Expend. - Improv. of Inst. Serv.                                              | 11-000-221-XXX | \$53,253 |
| <b>Edu. Media Services/School Library (except Librarian's salary &amp; fringe benefits)</b> |                |          |
| <i>(Please itemize by position by salary)</i>                                               |                |          |
| Salaries                                                                                    | 11-000-222-100 |          |
| Assistant Education Media Specialist                                                        |                | 4,000    |
| Education Media Specialist                                                                  |                | 5,500    |
| Salaries - Other                                                                            | 11-000-222-110 |          |
| Video Specialist                                                                            |                | 2,410    |
| Salaries of Technology Coordinators                                                         | 11-000-222-177 | 1,800    |
| Unused Vacation Payment to Terminated / Retired Staff                                       | 11-000-222-199 | 124      |
| Group Insurance                                                                             | 11-000-222-210 | 856      |
| Social Security Contributions                                                               | 11-000-222-220 | 1,214    |
| Pension Contributions                                                                       | 11-000-222-249 | 500      |
| Unemployment Compensation                                                                   | 11-000-222-250 | 214      |
| Workmen's Compensation                                                                      | 11-000-222-260 | 139      |
| Health Benefits                                                                             | 11-000-222-270 | 209      |
| Tuition Reimbursement                                                                       | 11-000-222-280 | 0        |
| Other Employee Benefits                                                                     | 11-000-222-290 | 700      |
| Unused Sick Payment to Terminated / Retired Staff                                           | 11-000-222-299 | 301      |
| Purchased Professional and Technical Services                                               | 11-000-222-300 | 473      |
| Other Purchased Services                                                                    | 11-000-222-500 | 200      |
| Travel - All Other                                                                          | 11-000-222-580 | 100      |
| Travel for Regular Business                                                                 | 11-000-222-581 | 150      |
| Supplies and Materials                                                                      | 11-000-222-600 | 50       |

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|                                                            | Account Number | Total    |
|------------------------------------------------------------|----------------|----------|
| Equipment                                                  | 11-000-222-730 | 60       |
| Other Objects                                              | 11-000-222-800 | 0        |
| Total Undist. Expend.-Edu. Media Serv./Library             | 11-000-222-XXX | \$19,000 |
| <b>School Librarians Salary and Fringe Benefits (only)</b> |                |          |
| <i>(Please itemize by position by salary)</i>              |                |          |
| Salaries - School Librarians/Media Specialist              | 11-000-224-101 |          |
| Librarian                                                  |                | 31,210   |
| Unused Vacation Payment to Terminated / Retired Staff      | 11-000-224-199 | 241      |
| Group Insurance                                            | 11-000-224-210 | 587      |
| Social Security Contributions                              | 11-000-224-220 | 357      |
| Pension Contributions                                      | 11-000-224-249 | 491      |
| Unemployment Compensation                                  | 11-000-224-250 | 324      |
| Workmen's Compensation                                     | 11-000-224-260 | 129      |
| Health Benefits                                            | 11-000-224-270 | 573      |
| Tuition Reimbursement                                      | 11-000-224-280 | 0        |
| Other Employee Benefits                                    | 11-000-224-290 | 70       |
| Unused Sick Payment to Terminated / Retired Staff          | 11-000-224-299 | 60       |
| Total School Librarians Salary and Fringe Benefits (Only)  | 11-000-224-XXX | \$34,042 |
| <b>Instructional Staff Training Services</b>               |                |          |
| <i>(Please itemize by position by salary)</i>              |                |          |
| Salaries of Supervisors of Instruction                     | 11-000-223-102 | 25,000   |
| Salaries of Other Professional Staff                       | 11-000-223-104 | 2,000    |
| Salaries of Secretarial and Clerical Assistants            | 11-000-223-105 | 1,260    |
| Other Salaries                                             | 11-000-223-110 | 625      |
| Unused Vacation Payment to Terminated / Retired Staff      | 11-000-223-199 | 300      |
| Group Insurance                                            | 11-000-223-210 | 450      |
| Social Security Contributions                              | 11-000-223-220 | 350      |
| Pension Contributions                                      | 11-000-223-249 | 1,245    |
| Unemployment Compensation                                  | 11-000-223-250 | 217      |
| Workmen's Compensation                                     | 11-000-223-260 | 200      |
| Health Benefits                                            | 11-000-223-270 | 452      |
| Tuition Reimbursement                                      | 11-000-223-280 | 200      |
| Other Employee Benefits                                    | 11-000-223-290 | 1,245    |
| Unused Sick Payment to Terminated / Retired Staff          | 11-000-223-299 | 175      |
| Purchased Professional - Educational Services              | 11-000-223-320 | 125      |
| Other Purchased Prof. and Technical Serv.                  | 11-000-223-390 | 125      |
| Other Purchased Services                                   | 11-000-223-500 | 125      |
| Travel - All Other                                         | 11-000-223-580 | 125      |
| Travel for Regular Business                                | 11-000-223-581 | 125      |
| Supplies and Materials                                     | 11-000-223-600 | 125      |
| Equipment                                                  | 11-000-223-730 | 125      |
| Other Objects                                              | 11-000-223-800 | 125      |
| Total Undist. Expend.-Instr. Staff Training Serv.          | 11-000-223-XXX | \$34,719 |
| <b>Support Services - General Administration</b>           |                |          |
| <i>(Please itemize by position by salary)</i>              |                |          |
| Salaries                                                   | 11-000-230-100 |          |
| Administrative Secretary                                   |                | 11,000   |
| Assistant Director                                         |                | 31,000   |

ABC School for Students with Disabilities  
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|                                                        | Account Number | Total            |
|--------------------------------------------------------|----------------|------------------|
| Director                                               |                | 21,000           |
| Executive Director                                     |                | 30,000           |
| Secretarial                                            |                | 13,000           |
| Superintendent                                         |                | 29,000           |
| Unused Vacation Payment to Terminated / Retired Staff  | 11-000-230-199 | 800              |
| Group Insurance                                        | 11-000-230-210 | 7,400            |
| Social Security Contributions                          | 11-000-230-220 | 2,800            |
| Pension Contributions                                  | 11-000-230-249 | 15,020           |
| Unemployment Compensation                              | 11-000-230-250 | 2,500            |
| Workmen's Compensation                                 | 11-000-230-260 | 3,500            |
| Health Benefits                                        | 11-000-230-270 | 9,525            |
| Tuition Reimbursement                                  | 11-000-230-280 | 500              |
| Other Employee Benefits                                | 11-000-230-290 | 17,000           |
| Unused Sick Payment to Terminated / Retired Staff      | 11-000-230-299 | 457              |
| Legal Services - All Other                             | 11-000-230-331 | 5,000            |
| Audit Fees                                             | 11-000-230-332 | 5,000            |
| Legal Services - Litigation first \$15,000             | 11-000-230-336 | 15,000           |
| Legal Services - Litigation above \$15,000             | 11-000-230-337 | 2,000            |
| Other Purchased Professional Services                  | 11-000-230-339 | 13,036           |
| Purchased Technical Services                           | 11-000-230-340 | 1,100            |
| Communications / Telephone                             | 11-000-230-530 | 2,500            |
| Travel - All Other                                     | 11-000-230-580 | 800              |
| Travel for Regular Business                            | 11-000-230-581 | 1,450            |
| Miscellaneous Purchased Services                       | 11-000-230-590 | 1,100            |
| General Supplies                                       | 11-000-230-610 | 800              |
| Equipment                                              | 11-000-230-730 | 1,000            |
| Judgments Against The School District                  | 11-000-230-820 | 600              |
| Miscellaneous Expenditures                             | 11-000-230-890 | 1,694            |
| Miscellaneous Expenditures - Advertising (Restricted)  | 11-000-230-891 | 154              |
| Miscellaneous Expenditures - Entertainment             | 11-000-230-892 | 1,000            |
| Miscellaneous Expenditures - Real Estate               | 11-000-230-893 | 500              |
| Misc. Expenditures - Bad Debts                         | 11-000-230-897 | 500              |
| Total Undist. Expend.-Support Serv.-Gen. Admin.        | 11-000-230-XXX | <u>\$247,736</u> |
| <b>Support Services - School Administration</b>        |                |                  |
| <i>(Please itemize by position by salary)</i>          |                |                  |
| Salaries of Principals/Assistant Principals/Prog. Dir. | 11-000-240-103 |                  |
| Assistant Principal                                    |                | 16,000           |
| Principal                                              |                | 51,000           |
| Vice Principal                                         |                | 21,000           |
| Salaries of Other Professional Staff                   | 11-000-240-104 | 1,200            |
| Salaries of Secretarial and Clerical Assistants        | 11-000-240-105 | 900              |
| Other Salaries                                         | 11-000-240-110 | 1,300            |
| Unused Vacation Payment to Terminated / Retired Staff  | 11-000-240-199 | 900              |
| Group Insurance                                        | 11-000-240-210 | 800              |
| Social Security Contributions                          | 11-000-240-220 | 1,100            |
| Pension Contributions                                  | 11-000-240-249 | 3,000            |
| Unemployment Compensation                              | 11-000-240-250 | 1,100            |

**ABC School for Students with Disabilities**  
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|                                                   | <b>Account Number</b> | <b>Total</b>     |
|---------------------------------------------------|-----------------------|------------------|
| Workmen's Compensation                            | 11-000-240-260        | 900              |
| Health Benefits                                   | 11-000-240-270        | 1,800            |
| Tuition Reimbursement                             | 11-000-240-280        | 500              |
| Other Employee Benefits                           | 11-000-240-290        | 1,500            |
| Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299        | 800              |
| Purchased Professional and Technical Services     | 11-000-240-300        | 125              |
| Other Purchased Services                          | 11-000-240-500        | 125              |
| Travel - All Other                                | 11-000-240-580        | 200              |
| Travel for Regular Business                       | 11-000-240-581        | 500              |
| Supplies and Materials                            | 11-000-240-600        | 250              |
| Equipment                                         | 11-000-240-730        | 125              |
| Other Objects                                     | 11-000-240-800        | 125              |
| Total Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX        | <u>\$105,250</u> |

**Central Services**

*(Please itemize by position by salary)*

|                                                           |                |                 |
|-----------------------------------------------------------|----------------|-----------------|
| Salaries                                                  | 11-000-251-100 | 17,000          |
| Unused Vacation Payment to Terminated / Retired Staff     | 11-000-251-199 | 500             |
| Group Insurance                                           | 11-000-251-210 | 850             |
| Social Security Contributions                             | 11-000-251-220 | 1,100           |
| Pension Contributions                                     | 11-000-251-249 | 1,000           |
| Unemployment Compensation                                 | 11-000-251-250 | 200             |
| Workmen's Compensation                                    | 11-000-251-260 | 200             |
| Health Benefits                                           | 11-000-251-270 | 1,300           |
| Tuition Reimbursement                                     | 11-000-251-280 | 800             |
| Other Employee Benefits                                   | 11-000-251-290 | 900             |
| Unused Sick Payment to Terminated / Retired Staff         | 11-000-251-299 | 350             |
| Purchased Professional Services                           | 11-000-251-330 | 350             |
| Purchased Professional Services - Public Relations Costs  | 11-000-251-335 | 350             |
| Purchased Technical Services                              | 11-000-251-340 | 350             |
| Travel - All Other                                        | 11-000-251-580 | 350             |
| Travel for Regular Business                               | 11-000-251-581 | 350             |
| Miscellaneous Purchased Services                          | 11-000-251-592 | 350             |
| Supplies and Materials                                    | 11-000-251-600 | 400             |
| Equipment                                                 | 11-000-251-730 | 400             |
| Interest on Current Loans                                 | 11-000-251-831 | 380             |
| Interest on Lease Purchase Agreements                     | 11-000-251-832 | 450             |
| Miscellaneous Expenditures                                | 11-000-251-890 | 500             |
| Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | 500             |
| Total Undist. Expend.- Central Services                   | 11-000-251-XXX | <u>\$28,930</u> |

**Administrative Information Technology**

*(Please itemize by position by salary)*

|                                                       |                |       |
|-------------------------------------------------------|----------------|-------|
| Salaries                                              | 11-000-252-100 | 17000 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-252-199 | 1100  |
| Group Insurance                                       | 11-000-252-210 | 800   |
| Social Security Contributions                         | 11-000-252-220 | 1200  |
| Pension Contributions                                 | 11-000-252-249 | 1300  |
| Unemployment Compensation                             | 11-000-252-250 | 800   |
| Workmen's Compensation                                | 11-000-252-260 | 600   |

ABC School for Students with Disabilities  
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|                                                               | Account Number | Total    |
|---------------------------------------------------------------|----------------|----------|
| Health Benefits                                               | 11-000-252-270 | 900      |
| Tuition Reimbursement                                         | 11-000-252-280 | 350      |
| Other Employee Benefits                                       | 11-000-252-290 | 400      |
| Unused Sick Payment to Terminated / Retired Staff             | 11-000-252-299 | 200      |
| Purchased Professional Services                               | 11-000-252-330 | 225      |
| Purchased Technical Services                                  | 11-000-252-340 | 225      |
| Other Purchased Services                                      | 11-000-252-500 | 225      |
| Travel - All Other                                            | 11-000-252-580 | 200      |
| Travel for Regular Business                                   | 11-000-252-581 | 225      |
| Supplies and Materials                                        | 11-000-252-600 | 500      |
| Equipment                                                     | 11-000-252-730 | 800      |
| Other Objects                                                 | 11-000-252-800 | 100      |
| Total Undist. Expend. - Administrative Information Technology | 11-000-251-XXX | \$27,150 |
| <b>Required Maintenance for School Facilities</b>             |                |          |
| <i>(Please itemize by position by salary)</i>                 |                |          |
| Lead Testing of Drinking Water                                | 11-000-261-421 | 3500     |
| Total Required Maintenance for School Facilities              | 11-000-261-XXX | \$3,500  |
| <b>Custodial Services</b>                                     |                |          |
| <i>(Please itemize by position by salary)</i>                 |                |          |
| Salaries                                                      | 11-000-262-100 | 21000    |
| Unused Vacation Payment to Terminated / Retired Staff         | 11-000-262-199 | 250      |
| Group Insurance                                               | 11-000-262-210 | 450      |
| Social Security Contributions                                 | 11-000-262-220 | 550      |
| Pension Contributions                                         | 11-000-262-249 | 900      |
| Unemployment Compensation                                     | 11-000-262-250 | 250      |
| Workmen's Compensation                                        | 11-000-262-260 | 350      |
| Health Benefits                                               | 11-000-262-270 | 600      |
| Tuition Reimbursement                                         | 11-000-262-280 | 125      |
| Other Employee Benefits                                       | 11-000-262-290 | 450      |
| Unused Sick Payment to Terminated / Retired Staff             | 11-000-262-299 | 350      |
| Purchased Professional and Technical Services                 | 11-000-262-300 | 595      |
| Cleaning, Repair, and Maintenance Services                    | 11-000-262-420 | 2500     |
| Rental of Land & Bldg. Oth. than Lease Pur Agrmt              | 11-000-262-441 | 1200     |
| Other Purchased Property Services                             | 11-000-262-490 | 125      |
| Insurance                                                     | 11-000-262-520 | 125      |
| Travel - All Other                                            | 11-000-262-580 | 125      |
| Travel for Regular Business                                   | 11-000-262-581 | 125      |
| Miscellaneous Purchased Services                              | 11-000-262-590 | 125      |
| General Supplies                                              | 11-000-262-610 | 125      |
| Energy (Natural Gas)                                          | 11-000-262-621 | 100      |
| Energy (Electricity)                                          | 11-000-262-622 | 100      |
| Energy (Oil)                                                  | 11-000-262-624 | 100      |
| Energy (Gasoline)                                             | 11-000-262-626 | 100      |
| Equipment                                                     | 11-000-262-730 | 250      |
| Other Objects                                                 | 11-000-262-800 | 200      |
| Total Undist. Expend. - Custodial Services                    | 11-000-262-XXX | \$31,170 |

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**Care and Upkeep of Grounds**

(Please itemize by position by salary)

|                                                       | Account Number | Total           |
|-------------------------------------------------------|----------------|-----------------|
| Salaries                                              | 11-000-263-100 | 15000           |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | 200             |
| Group Insurance                                       | 11-000-263-210 | 250             |
| Social Security Contributions                         | 11-000-263-220 | 350             |
| Pension Contributions                                 | 11-000-263-249 | 1000            |
| Unemployment Compensation                             | 11-000-263-250 | 500             |
| Workmen's Compensation                                | 11-000-263-260 | 350             |
| Health Benefits                                       | 11-000-263-270 | 800             |
| Tuition Reimbursement                                 | 11-000-263-280 | 0               |
| Other Employee Benefits                               | 11-000-263-290 | 400             |
| Unused Sick Payment to Terminated / Retired Staff     | 11-000-263-299 | 300             |
| Purchased Professional and Technical Services         | 11-000-263-300 | 600             |
| Cleaning, Repair, and Maintenance Services            | 11-000-263-420 | 1200            |
| Travel - All Other                                    | 11-000-263-580 | 500             |
| Travel for Regular Business                           | 11-000-263-581 | 600             |
| General Supplies                                      | 11-000-263-610 | 1500            |
| Equipment                                             | 11-000-263-730 | 1300            |
| Other Objects                                         | 11-000-263-800 | 1200            |
| Total Undist. Expend. - Care & Upkeep of Grounds      | 11-000-262-XXX | <u>\$26,050</u> |

**Security**

(Please itemize by position by salary)

|                                                       |                |                 |
|-------------------------------------------------------|----------------|-----------------|
| Salaries                                              | 11-000-266-100 | 49000           |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | 450             |
| Group Insurance                                       | 11-000-266-210 | 600             |
| Social Security Contributions                         | 11-000-266-220 | 500             |
| Pension Contributions                                 | 11-000-266-249 | 1000            |
| Unemployment Compensation                             | 11-000-266-250 | 200             |
| Workmen's Compensation                                | 11-000-266-260 | 250             |
| Health Benefits                                       | 11-000-266-270 | 1100            |
| Tuition Reimbursement                                 | 11-000-266-280 | 0               |
| Other Employee Benefits                               | 11-000-266-290 | 500             |
| Unused Sick Payment to Terminated / Retired Staff     | 11-000-266-299 | 650             |
| Purchased Professional and Technical Services         | 11-000-266-300 | 500             |
| Cleaning, Repair, and Maintenance Services            | 11-000-266-420 | 1200            |
| Travel - All Other                                    | 11-000-266-580 | 500             |
| Travel for Regular Business                           | 11-000-266-581 | 600             |
| General Supplies                                      | 11-000-266-610 | 1000            |
| Equipment                                             | 11-000-266-730 | 1100            |
| Other Objects                                         | 11-000-266-800 | 800             |
| Total Security                                        | 11-000-266-XXX | <u>\$59,950</u> |

**Student Transportation Services**

(Please itemize by position by salary)

|                                                       |                |       |
|-------------------------------------------------------|----------------|-------|
| Salaries of Non-Instructional Aides                   | 11-000-270-107 | 2,600 |
| Sal. for Pupil Trans(Other than Bet. Home & Sch)      | 11-000-270-162 | 2,500 |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | 350   |
| Group Insurance                                       | 11-000-270-210 | 200   |
| Social Security Contributions                         | 11-000-270-220 | 450   |
| Pension Contributions                                 | 11-000-270-249 | 300   |



|                                                       | Account Number | Total                     |
|-------------------------------------------------------|----------------|---------------------------|
| Unemployment Compensation                             | 11-000-270-250 | 200                       |
| Workmen's Compensation                                | 11-000-270-260 | 200                       |
| Health Benefits                                       | 11-000-270-270 | 600                       |
| Tuition Reimbursement                                 | 11-000-270-280 | 0                         |
| Other Employee Benefits                               | 11-000-270-290 | 120                       |
| Unused Sick Payment to Terminated / Retired Staff     | 11-000-270-299 | 120                       |
| Other Purchased Prof. and Technical Serv.             | 11-000-270-390 | 500                       |
| Cleaning, Repair, & Maint. Services                   | 11-000-270-420 | 4,816                     |
| Rental Payments - School Buses                        | 11-000-270-442 | 500                       |
| Contr Serv(Oth. than Bet Home & Sch)-Vend             | 11-000-270-512 | 3,500                     |
| Travel - All Other                                    | 11-000-270-580 | 250                       |
| Travel for Regular Business                           | 11-000-270-581 | 250                       |
| Misc. Purchased Services - Transportation             | 11-000-270-593 | 500                       |
| General Supplies                                      | 11-000-270-610 | 500                       |
| Non-Instructional Equipment                           | 11-000-270-732 | 250                       |
| Other Objects                                         | 11-000-270-800 | 250                       |
| Total Student Transportation Services                 | 11-000-270-XXX | <u>\$18,956</u>           |
| <b>Behavior Modification</b>                          |                |                           |
| <i>(Please itemize by position by salary)</i>         |                |                           |
| General Supplies                                      | 11-000-280-610 | 11000                     |
| Food                                                  | 11-000-280-611 | 10000                     |
| Equipment                                             | 11-000-280-730 | 7500                      |
| Other Objects                                         | 11-000-280-800 | 3500                      |
| Total Behavior Modification                           | 11-000-280-XXX | <u>\$32,000</u>           |
| <b>Food Services</b>                                  |                |                           |
| <i>(Please itemize by position by salary)</i>         |                |                           |
| Salaries                                              | 11-000-310-100 | 6000                      |
| Unused Vacation Payment to Terminated / Retired Staff | 11-000-310-199 | 500                       |
| Group Insurance                                       | 11-000-310-210 | 500                       |
| Social Security Contributions                         | 11-000-310-220 | 300                       |
| Pension Contributions                                 | 11-000-310-249 | 900                       |
| Unemployment Compensation                             | 11-000-310-250 | 200                       |
| Workmen's Compensation                                | 11-000-310-260 | 220                       |
| Health Benefits                                       | 11-000-310-270 | 220                       |
| Tuition Reimbursement                                 | 11-000-310-280 | 0                         |
| Other Employee Benefits                               | 11-000-310-290 | 220                       |
| Unused Sick Payment to Terminated / Retired Staff     | 11-000-310-299 | 225                       |
| Travel - All Other                                    | 11-000-310-580 | 300                       |
| Travel for Regular Business                           | 11-000-310-581 | 300                       |
| Supplies and Materials - All Other                    | 11-000-310-611 | 225                       |
| Supplies and Materials - Instructional                | 11-000-310-612 | 225                       |
| Equipment                                             | 11-000-310-730 | 225                       |
| Other Objects                                         | 11-000-310-890 | 225                       |
| Total Undistributed Expenditures - Food Services      | 11-000-310-XXX | <u>\$10,785</u>           |
| <b>Total Current Expenses</b>                         |                | <u><b>\$1,889,978</b></u> |
| <b>Capital Outlay</b>                                 |                |                           |
| <b>Special Education - Instruction</b>                |                |                           |
| Intellectual Disability Mild                          | 12-201-100-790 | 2,100                     |
| Intellectual Disability Moderate                      | 12-202-100-790 | 2,200                     |



|                                                                      | Account Number | Total                     |
|----------------------------------------------------------------------|----------------|---------------------------|
| Learning and/or Language Disabilities-Mild/Moderate                  | 12-204-100-790 | 2,000                     |
| Learning and/or Language Disabilities-Severe                         | 12-205-100-790 | 2,300                     |
| Visual Impairments                                                   | 12-206-100-790 | 2,000                     |
| Auditory Impairments                                                 | 12-207-100-790 | 2,000                     |
| Emotional Regulation Impairment                                      | 12-209-100-790 | 2,200                     |
| Multiple Disabilities                                                | 12-212-100-790 | 2,100                     |
| Autism                                                               | 12-214-100-790 | 2,300                     |
| Preschool Disabilities - Part Time                                   | 12-215-100-790 | 2,200                     |
| Preschool Disabilities - Full Time                                   | 12-216-100-790 | 2,200                     |
| Intellectual Disability - Severe                                     | 12-222-100-790 | 2,800                     |
| Total Depreciation - Special Education - Instruction                 | 12-2XX-100-790 | <u>\$26,400</u>           |
| <b>Vocational Programs:</b>                                          |                |                           |
| Vocational Programs: Special Programs                                | 12-320-100-740 | 8,000                     |
| Total Depreciation - Vocational Programs                             | 12-320-100-XXX | <u>\$8,000</u>            |
| <b>Depreciation Undistributed:</b>                                   |                |                           |
| Undistributed Expenditures - Instruction                             | 12-000-100-790 | 300                       |
| Undistributed Expenditures - Support Services - Special Edu. Student | 12-000-210-790 | 300                       |
| Undistributed Expenditures - Support Services - Instructional Staff  | 12-000-220-790 | 500                       |
| Undistributed Expenditures - General Administration                  | 12-000-230-790 | 200                       |
| Undistributed Expenditures - School Administration                   | 12-000-240-790 | 200                       |
| Undistributed Expenditures - Central Services                        | 12-000-251-790 | 200                       |
| Undistributed Expenditures - Admin Info Tech                         | 12-000-252-790 | 200                       |
| Undistributed Expenditures - Custodial Services                      | 12-000-262-790 | 200                       |
| Undistributed Expenditures - Care & Upkeep of Grounds                | 12-000-263-790 | 200                       |
| Undistributed Expenditures - Security                                | 12-000-266-790 | 200                       |
| School Buses - Special                                               | 12-000-270-790 | 50                        |
| Undistributed Expenditures - Non-Instructional Services              | 12-000-300-790 | 150                       |
| Undistributed Expenditures - Facilities Acquisition                  | 12-000-400-790 | 0                         |
| Total Depreciation Undistributed                                     | 12-000-400-XXX | <u>\$2,700</u>            |
| <b>Facilities Acquisition and Construction Service</b>               |                |                           |
| Salaries                                                             | 12-000-400-100 | 0                         |
| Unused Vacation Payment to Terminated / Retired Staff                | 12-000-400-199 | 0                         |
| Legal Services                                                       | 12-000-400-331 | 0                         |
| Other Purchased Prof. and Technical Serv.                            | 12-000-400-390 | 0                         |
| Construction Services                                                | 12-000-400-450 | 0                         |
| Supplies and Materials                                               | 12-000-400-600 | 0                         |
| Land and Improvements                                                | 12-000-400-710 | 0                         |
| Other Objects                                                        | 12-000-400-800 | 0                         |
| Total Facilities Acquisition and Construction Services               | 12-000-400-XXX | <u>\$0</u>                |
| <b>Total Capital Outlay</b>                                          |                | <u><b>\$37,100</b></u>    |
| <b>Debt Service</b>                                                  |                |                           |
| Interest on Mortgage                                                 | 40-701-510-830 | 4,000                     |
| Depreciation of Buildings                                            | 40-701-510-790 | 5,000                     |
| Total Regular Debt Service                                           | 40-701-510-XXX | <u>\$9,000</u>            |
| <b>Total Debt Service</b>                                            |                | <u><b>\$9,000</b></u>     |
| <b>Grand Total</b>                                                   |                | <u><b>\$1,936,078</b></u> |
| <b>Summary</b>                                                       |                |                           |
| Total Expenditures                                                   |                | <b>\$1,936,078</b>        |

\* Cost Category

| Line Number                                                                               | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| Special Education - Instruction - Intellectual Disability Mild                            |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 3500                                                                                      | Salaries of Teachers                                  | 11-201-100-101        | 94,000             | 94,000                      | 94,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 3520                                                                                      | Other Salaries for Instruction                        | 11-201-100-106        | 68,672             | 68,672                      | 68,672                        |                |                          |                                           |                       |                          |                               |                                                 |
| 3525                                                                                      | Unused Vacation Payment to Terminated / Retired Staff | 11-201-100-199        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 3530                                                                                      | Group Insurance                                       | 11-201-100-210        | 800                | 800                         | 800                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3531                                                                                      | Social Security Contributions                         | 11-201-100-220        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3532                                                                                      | Pension Contributions                                 | 11-201-100-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 3533                                                                                      | Unemployment Compensation                             | 11-201-100-250        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3534                                                                                      | Workmen's Compensation                                | 11-201-100-260        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3535                                                                                      | Health Benefits                                       | 11-201-100-270        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 3536                                                                                      | Tuition Reimbursement                                 | 11-201-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 3537                                                                                      | Other Employee Benefits                               | 11-201-100-290        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3538                                                                                      | Unused Sick Payment to Terminated / Retired Staff     | 11-201-100-299        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 3540                                                                                      | Purchased Professional-Educational Services           | 11-201-100-320        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3560                                                                                      | Purchased Technical Services                          | 11-201-100-340        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3580                                                                                      | Other Purchased Services                              | 11-201-100-500        | 3,000              | 3,000                       | 3,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 3590                                                                                      | Travel - All Other                                    | 11-201-100-580        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3591                                                                                      | Travel for Regular Business                           | 11-201-100-581        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3600                                                                                      | General Supplies                                      | 11-201-100-610        | 275                | 275                         | 275                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3620                                                                                      | Textbooks                                             | 11-201-100-640        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3630                                                                                      | Equipment                                             | 11-201-100-730        | 100                | 100                         | 100                           |                |                          |                                           |                       |                          |                               |                                                 |
| 3640                                                                                      | Other Objects                                         | 11-201-100-800        | 1,253              | 1,253                       | 1,253                         |                |                          |                                           |                       |                          |                               |                                                 |
| 3660                                                                                      | Total Intellectual Disability - Mild                  | 11-201-100-XXX        | 174,300            | 173,300                     | 173,300                       | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,000                                           |
| Special Education - Instruction - Intellectual Disability Moderate                        |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 4000                                                                                      | Salaries of Teachers                                  | 11-202-100-101        | 28,205             | 28,205                      | 28,205                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4020                                                                                      | Other Salaries for Instruction                        | 11-202-100-106        | 15,000             | 15,000                      | 15,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4025                                                                                      | Unused Vacation Payment to Terminated / Retired Staff | 11-202-100-199        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4030                                                                                      | Group Insurance                                       | 11-202-100-210        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4031                                                                                      | Social Security Contributions                         | 11-202-100-220        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4032                                                                                      | Pension Contributions                                 | 11-202-100-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 4033                                                                                      | Unemployment Compensation                             | 11-202-100-250        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4034                                                                                      | Workmen's Compensation                                | 11-202-100-260        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4035                                                                                      | Health Benefits                                       | 11-202-100-270        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4036                                                                                      | Tuition Reimbursement                                 | 11-202-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4037                                                                                      | Other Employee Benefits                               | 11-202-100-290        | 350                | 350                         | 350                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4038                                                                                      | Unused Sick Payment to Terminated / Retired Staff     | 11-202-100-299        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4040                                                                                      | Purchased Professional-Educational Services           | 11-202-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4060                                                                                      | Purchased Technical Services                          | 11-202-100-340        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4080                                                                                      | Other Purchased Services                              | 11-202-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4090                                                                                      | Travel - All Other                                    | 11-202-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4091                                                                                      | Travel for Regular Business                           | 11-202-100-581        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4100                                                                                      | General Supplies                                      | 11-202-100-610        | 1,200              | 1,200                       | 1,200                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4120                                                                                      | Textbooks                                             | 11-202-100-640        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4130                                                                                      | Equipment                                             | 11-202-100-730        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4140                                                                                      | Other Objects                                         | 11-202-100-800        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4160                                                                                      | Total Intellectual Disability Moderate                | 11-202-100-XXX        | 55,855             | 54,855                      | 54,855                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,000                                           |
| Special Education - Instruction - Learning and/or Language Disabilities - Mild / Moderate |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 4500                                                                                      | Salaries of Teachers                                  | 11-204-100-101        | 20,000             | 20,000                      | 20,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4520                                                                                      | Other Salaries for Instruction                        | 11-204-100-106        | 16,000             | 16,000                      | 16,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4525                                                                                      | Unused Vacation Payment to Terminated / Retired Staff | 11-204-100-199        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4530                                                                                      | Group Insurance                                       | 11-204-100-210        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4531                                                                                      | Social Security Contributions                         | 11-204-100-220        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4532                                                                                      | Pension Contributions                                 | 11-204-100-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 4533                                                                                      | Unemployment Compensation                             | 11-204-100-250        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                                                      | Title                                                      | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|----------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 4534                                                                             | Workmen's Compensation                                     | 11-204-100-260        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4535                                                                             | Health Benefits                                            | 11-204-100-270        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4536                                                                             | Tuition Reimbursement                                      | 11-204-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4537                                                                             | Other Employee Benefits                                    | 11-204-100-290        | 550                | 550                         | 550                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4538                                                                             | Unused Sick Payment to Terminated / Retired Staff          | 11-204-100-299        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4540                                                                             | Purchased Professional-Educational Services                | 11-204-100-320        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4560                                                                             | Purchased Technical Services                               | 11-204-100-340        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4580                                                                             | Other Purchased Services                                   | 11-204-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4590                                                                             | Travel - All Other                                         | 11-204-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4591                                                                             | Travel for Regular Business                                | 11-204-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4600                                                                             | General Supplies                                           | 11-204-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4620                                                                             | Textbooks                                                  | 11-204-100-640        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4630                                                                             | Equipment                                                  | 11-204-100-730        | 358                | 358                         | 358                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4640                                                                             | Other Objects                                              | 11-204-100-800        | 741                | 741                         | 741                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4660                                                                             | Total Learning and/or Language Disabilities -Mild/Moderate | 11-204-100-XXX        | 45,080             | 44,080                      | 44,080                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,000                                           |
| Special Education - Instruction - Learning and/or Language Disabilities - Severe |                                                            |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 4700                                                                             | Salaries of Teachers                                       | 11-205-100-101        | 19,000             | 19,000                      | 19,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4720                                                                             | Other Salaries for Instruction                             | 11-205-100-106        | 14,000             | 14,000                      | 14,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 4740                                                                             | Unused Vacation Payment to Terminated / Retired Staff      | 11-205-100-199        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4745                                                                             | Group Insurance                                            | 11-205-100-210        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4746                                                                             | Social Security Contributions                              | 11-205-100-220        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4747                                                                             | Pension Contributions                                      | 11-205-100-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 4748                                                                             | Unemployment Compensation                                  | 11-205-100-250        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4749                                                                             | Workmen's Compensation                                     | 11-205-100-260        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4750                                                                             | Health Benefits                                            | 11-205-100-270        | 1,245              | 1,245                       | 1,245                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4751                                                                             | Tuition Reimbursement                                      | 11-205-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4752                                                                             | Other Employee Benefits                                    | 11-205-100-290        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4753                                                                             | Unused Sick Payment to Terminated / Retired Staff          | 11-205-100-299        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 4760                                                                             | Purchased Professional-Educational Services                | 11-205-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4780                                                                             | Purchased Technical Services                               | 11-205-100-340        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4800                                                                             | Other Purchased Services                                   | 11-205-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 4810                                                                             | Travel - All Other                                         | 11-205-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4811                                                                             | Travel for Regular Business                                | 11-205-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4820                                                                             | General Supplies                                           | 11-205-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4840                                                                             | Textbooks                                                  | 11-205-100-640        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4850                                                                             | Equipment                                                  | 11-205-100-730        | 358                | 358                         | 358                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4860                                                                             | Other Objects                                              | 11-205-100-800        | 741                | 741                         | 741                           |                |                          |                                           |                       |                          |                               |                                                 |
| 4880                                                                             | Total Learning and/or Language Disabilities - Severe       | 11-205-100-XXX        | 42,975             | 41,975                      | 41,975                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,000                                           |
| Special Education - Instruction - Visual Impairments                             |                                                            |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 5000                                                                             | Salaries of Teachers                                       | 11-206-100-101        | 19,000             | 19,000                      | 19,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 5020                                                                             | Other Salaries for Instruction                             | 11-206-100-106        | 13,000             | 13,000                      | 13,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 5025                                                                             | Unused Vacation Payment to Terminated / Retired Staff      | 11-206-100-199        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5030                                                                             | Group Insurance                                            | 11-206-100-210        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5031                                                                             | Social Security Contributions                              | 11-206-100-220        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5032                                                                             | Pension Contributions                                      | 11-206-100-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 5033                                                                             | Unemployment Compensation                                  | 11-206-100-250        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5034                                                                             | Workmen's Compensation                                     | 11-206-100-260        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5035                                                                             | Health Benefits                                            | 11-206-100-270        | 1,245              | 1,245                       | 1,245                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5036                                                                             | Tuition Reimbursement                                      | 11-206-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5037                                                                             | Other Employee Benefits                                    | 11-206-100-290        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5038                                                                             | Unused Sick Payment to Terminated / Retired Staff          | 11-206-100-299        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5040                                                                             | Purchased Professional-Educational Services                | 11-206-100-320        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5060                                                                             | Purchased Technical Services                               | 11-206-100-340        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                                       | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|-------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 5080                                                              | Other Purchased Services                              | 11-206-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5090                                                              | Travel - All Other                                    | 11-206-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5091                                                              | Travel for Regular Business                           | 11-206-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5100                                                              | General Supplies                                      | 11-206-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5120                                                              | Textbooks                                             | 11-206-100-640        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5130                                                              | Equipment                                             | 11-206-100-730        | 358                | 358                         | 358                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5140                                                              | Other Objects                                         | 11-206-100-800        | 741                | 741                         | 741                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5160                                                              | Total Visual Impairments                              | 11-206-100-XXX        | 44,675             | 43,675                      | 43,675                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,000                                           |
| Special Education - Instruction - Auditory Impairments            |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 5500                                                              | Salaries of Teachers                                  | 11-207-100-101        | 18,000             | 18,000                      | 18,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 5520                                                              | Other Salaries for Instruction                        | 11-207-100-106        | 12,575             | 12,575                      | 12,575                        |                |                          |                                           |                       |                          |                               |                                                 |
| 5525                                                              | Unused Vacation Payment to Terminated / Retired Staff | 11-207-100-199        | 350                | 350                         | 350                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5530                                                              | Group Insurance                                       | 11-207-100-210        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5531                                                              | Social Security Contributions                         | 11-207-100-220        | 465                | 465                         | 465                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5532                                                              | Pension Contributions                                 | 11-207-100-249        | 865                |                             |                               |                |                          |                                           |                       |                          |                               | 865                                             |
| 5533                                                              | Unemployment Compensation                             | 11-207-100-250        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5534                                                              | Workmen's Compensation                                | 11-207-100-260        | 1,100              | 1,100                       | 1,100                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5535                                                              | Health Benefits                                       | 11-207-100-270        | 1,245              | 1,245                       | 1,245                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5536                                                              | Tuition Reimbursement                                 | 11-207-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5537                                                              | Other Employee Benefits                               | 11-207-100-290        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 5538                                                              | Unused Sick Payment to Terminated / Retired Staff     | 11-207-100-299        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5540                                                              | Purchased Professional-Educational Services           | 11-207-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5560                                                              | Purchased Technical Services                          | 11-207-100-340        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5580                                                              | Other Purchased Services                              | 11-207-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5590                                                              | Travel - All Other                                    | 11-207-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5591                                                              | Travel for Regular Business                           | 11-207-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5600                                                              | General Supplies                                      | 11-207-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5620                                                              | Textbooks                                             | 11-207-100-640        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 5630                                                              | Equipment                                             | 11-207-100-730        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5640                                                              | Other Objects                                         | 11-207-100-800        | 487                | 487                         | 487                           |                |                          |                                           |                       |                          |                               |                                                 |
| 5660                                                              | Total Auditory Impairments                            | 11-207-100-XXX        | 41,818             | 40,953                      | 40,953                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 865                                             |
| Special Education - Instruction - Emotional Regulation Impairment |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 6000                                                              | Salaries of Teachers                                  | 11-209-100-101        | 19,500             | 19,500                      | 19,500                        |                |                          |                                           |                       |                          |                               |                                                 |
| 6020                                                              | Other Salaries for Instruction                        | 11-209-100-106        | 15,250             | 15,250                      | 15,250                        |                |                          |                                           |                       |                          |                               |                                                 |
| 6025                                                              | Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199        | 652                | 652                         | 652                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6030                                                              | Group Insurance                                       | 11-209-100-210        | 350                | 350                         | 350                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6031                                                              | Social Security Contributions                         | 11-209-100-220        | 280                | 280                         | 280                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6032                                                              | Pension Contributions                                 | 11-209-100-249        | 845                |                             |                               |                |                          |                                           |                       |                          |                               | 845                                             |
| 6033                                                              | Unemployment Compensation                             | 11-209-100-250        | 400                | 400                         | 400                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6034                                                              | Workmen's Compensation                                | 11-209-100-260        | 745                | 745                         | 745                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6035                                                              | Health Benefits                                       | 11-209-100-270        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 6036                                                              | Tuition Reimbursement                                 | 11-209-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 6037                                                              | Other Employee Benefits                               | 11-209-100-290        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6038                                                              | Unused Sick Payment to Terminated / Retired Staff     | 11-209-100-299        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6040                                                              | Purchased Professional-Educational Services           | 11-209-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6060                                                              | Purchased Technical Services                          | 11-209-100-340        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6080                                                              | Other Purchased Services                              | 11-209-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 6090                                                              | Travel - All Other                                    | 11-209-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6091                                                              | Travel for Regular Business                           | 11-209-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6100                                                              | General Supplies                                      | 11-209-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6120                                                              | Textbooks                                             | 11-209-100-640        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 6130                                                              | Equipment                                             | 11-209-100-730        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6140                                                              | Other Objects                                         | 11-209-100-800        | 352                | 352                         | 352                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6160                                                              | Total Emotional Regulation Impairment                 | 11-209-100-XXX        | 45,805             | 44,960                      | 44,960                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 845                                             |



| Line Number                                                          | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|----------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| Special Education - Instruction - Multiple Disabilities              |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 6500                                                                 | Salaries of Teachers                                  | 11-212-100-101        | 17,000             | 17,000                      | 17,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 6520                                                                 | Other Salaries for Instruction                        | 11-212-100-106        | 15,000             | 15,000                      | 15,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 6525                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 6530                                                                 | Group Insurance                                       | 11-212-100-210        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6531                                                                 | Social Security Contributions                         | 11-212-100-220        | 352                | 352                         | 352                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6532                                                                 | Pension Contributions                                 | 11-212-100-249        | 649                |                             |                               |                |                          |                                           |                       |                          |                               | 649                                             |
| 6533                                                                 | Unemployment Compensation                             | 11-212-100-250        | 254                | 254                         | 254                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6534                                                                 | Workmen's Compensation                                | 11-212-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6535                                                                 | Health Benefits                                       | 11-212-100-270        | 756                | 756                         | 756                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6536                                                                 | Tuition Reimbursement                                 | 11-212-100-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 6537                                                                 | Other Employee Benefits                               | 11-212-100-290        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6538                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-212-100-299        | 850                | 850                         | 850                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6540                                                                 | Purchased Professional-Educational Services           | 11-212-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6560                                                                 | Purchased Technical Services                          | 11-212-100-340        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6580                                                                 | Other Purchased Services                              | 11-212-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 6590                                                                 | Travel - All Other                                    | 11-212-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6591                                                                 | Travel for Regular Business                           | 11-212-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6600                                                                 | General Supplies                                      | 11-212-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6620                                                                 | Textbooks                                             | 11-212-100-640        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 6630                                                                 | Equipment                                             | 11-212-100-730        | 756                | 756                         | 756                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6640                                                                 | Other Objects                                         | 11-212-100-800        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 6660                                                                 | Total Multiple Disabilities                           | 11-212-100-XXX        | 41,552             | 40,903                      | 40,903                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 649                                             |
| Special Education - Instruction - Autism                             |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 7500                                                                 | Salaries of Teachers                                  | 11-214-100-101        | 19,000             | 19,000                      | 19,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 7520                                                                 | Other Salaries for Instruction                        | 11-214-100-106        | 12,000             | 12,000                      | 12,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 7525                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 7530                                                                 | Group Insurance                                       | 11-214-100-210        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7531                                                                 | Social Security Contributions                         | 11-214-100-220        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7532                                                                 | Pension Contributions                                 | 11-214-100-249        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 7533                                                                 | Unemployment Compensation                             | 11-214-100-250        | 285                | 285                         | 285                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7534                                                                 | Workmen's Compensation                                | 11-214-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7535                                                                 | Health Benefits                                       | 11-214-100-270        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7536                                                                 | Tuition Reimbursement                                 | 11-214-100-280        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7537                                                                 | Other Employee Benefits                               | 11-214-100-290        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 7538                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-214-100-299        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7540                                                                 | Purchased Professional-Educational Services           | 11-214-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7560                                                                 | Purchased Technical Services                          | 11-214-100-340        | 954                | 954                         | 954                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7580                                                                 | Other Purchased Services                              | 11-214-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 7590                                                                 | Travel - All Other                                    | 11-214-100-580        | 250                | 250                         | 250                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7591                                                                 | Travel for Regular Business                           | 11-214-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7600                                                                 | General Supplies                                      | 11-214-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7620                                                                 | Textbooks                                             | 11-214-100-640        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 7630                                                                 | Equipment                                             | 11-214-100-730        | 756                | 756                         | 756                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7640                                                                 | Other Objects                                         | 11-214-100-800        | 695                | 695                         | 695                           |                |                          |                                           |                       |                          |                               |                                                 |
| 7660                                                                 | Total Autism                                          | 11-214-100-XXX        | 41,225             | 40,625                      | 40,625                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 600                                             |
| Special Education - Instruction - Preschool Disabilities - Part Time |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 8000                                                                 | Salaries of Teachers                                  | 11-215-100-101        | 15,000             | 15,000                      | 15,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 8020                                                                 | Other Salaries for Instruction                        | 11-215-100-106        | 13,000             | 13,000                      | 13,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 8025                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199        | 500                | 500                         | 500                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8030                                                                 | Group Insurance                                       | 11-215-100-210        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8031                                                                 | Social Security Contributions                         | 11-215-100-220        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8032                                                                 | Pension Contributions                                 | 11-215-100-249        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 8033                                                                 | Unemployment Compensation                             | 11-215-100-250        | 285                | 285                         | 285                           |                |                          |                                           |                       |                          |                               |                                                 |

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                                          | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|----------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 8034                                                                 | Workmen's Compensation                                | 11-215-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8035                                                                 | Health Benefits                                       | 11-215-100-270        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8036                                                                 | Tuition Reimbursement                                 | 11-215-100-280        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8037                                                                 | Other Employee Benefits                               | 11-215-100-290        | 256                | 256                         | 256                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8038                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-215-100-299        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8040                                                                 | Purchased Professional-Educational Services           | 11-215-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8060                                                                 | Purchased Technical Services                          | 11-215-100-340        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8080                                                                 | Other Purchased Services                              | 11-215-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8090                                                                 | Travel - All Other                                    | 11-215-100-580        | 385                | 385                         | 385                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8091                                                                 | Travel for Regular Business                           | 11-215-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8100                                                                 | General Supplies                                      | 11-215-100-600        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8110                                                                 | Equipment                                             | 11-215-100-730        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8120                                                                 | Other Objects                                         | 11-215-100-800        | 756                | 756                         | 756                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8140                                                                 | Total Preschool Disabilities - Part Time              | 11-215-100-XXX        | 38,467             | 37,867                      | 37,867                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 600                                             |
| Special Education - Instruction - Preschool Disabilities - Full Time |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 8500                                                                 | Salaries of Teachers                                  | 11-216-100-101        | 22,000             | 22,000                      | 22,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 8520                                                                 | Other Salaries for Instruction                        | 11-216-100-106        | 17,000             | 17,000                      | 17,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 8525                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199        | 253                | 253                         | 253                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8530                                                                 | Group Insurance                                       | 11-216-100-210        | 185                | 185                         | 185                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8531                                                                 | Social Security Contributions                         | 11-216-100-220        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8532                                                                 | Pension Contributions                                 | 11-216-100-249        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 8533                                                                 | Unemployment Compensation                             | 11-216-100-250        | 285                | 285                         | 285                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8534                                                                 | Workmen's Compensation                                | 11-216-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8535                                                                 | Health Benefits                                       | 11-216-100-270        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8536                                                                 | Tuition Reimbursement                                 | 11-216-100-280        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8537                                                                 | Other Employee Benefits                               | 11-216-100-290        | 256                | 256                         | 256                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8538                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-216-100-299        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8540                                                                 | Purchased Professional-Educational Services           | 11-216-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8560                                                                 | Purchased Technical Services                          | 11-216-100-340        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8580                                                                 | Other Purchased Services                              | 11-216-100-500        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8590                                                                 | Travel - All Other                                    | 11-216-100-580        | 385                | 385                         | 385                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8591                                                                 | Travel for Regular Business                           | 11-216-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8600                                                                 | General Supplies                                      | 11-216-100-600        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8610                                                                 | Equipment                                             | 11-216-100-730        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 8620                                                                 | Other Objects                                         | 11-216-100-800        | 756                | 756                         | 756                           |                |                          |                                           |                       |                          |                               |                                                 |
| 8640                                                                 | Total Preschool Disabilities - Full Time              | 11-216-100-XXX        | 49,105             | 48,505                      | 48,505                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 600                                             |
| Special Education - Instruction - Intellectual Disability Severe     |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 10000                                                                | Salaries of Teachers                                  | 11-222-100-101        | 25,000             | 25,000                      | 25,000                        |                |                          |                                           |                       |                          |                               |                                                 |
| 10020                                                                | Other Salaries for Instruction                        | 11-222-100-106        | 17,965             | 17,965                      | 17,965                        |                |                          |                                           |                       |                          |                               |                                                 |
| 10025                                                                | Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199        | 253                | 253                         | 253                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10030                                                                | Group Insurance                                       | 11-222-100-210        | 185                | 185                         | 185                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10031                                                                | Social Security Contributions                         | 11-222-100-220        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10032                                                                | Pension Contributions                                 | 11-222-100-249        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 10033                                                                | Unemployment Compensation                             | 11-222-100-250        | 285                | 285                         | 285                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10034                                                                | Workmen's Compensation                                | 11-222-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10035                                                                | Health Benefits                                       | 11-222-100-270        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10036                                                                | Tuition Reimbursement                                 | 11-222-100-280        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10037                                                                | Other Employee Benefits                               | 11-222-100-290        | 256                | 256                         | 256                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10038                                                                | Unused Sick Payment to Terminated / Retired Staff     | 11-222-100-299        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10040                                                                | Purchased Professional-Educational Services           | 11-222-100-320        | 750                | 750                         | 750                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10060                                                                | Purchased Technical Services                          | 11-222-100-340        | 758                | 758                         | 758                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10080                                                                | Other Purchased Services                              | 11-222-100-500        | 854                | 854                         | 854                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10090                                                                | Travel - All Other                                    | 11-222-100-580        | 385                | 385                         | 385                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10091                                                                | Travel for Regular Business                           | 11-222-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |



ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                            | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|--------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 10100                                                  | General Supplies                                      | 11-222-100-610        | 681                | 681                         | 681                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10120                                                  | Textbooks                                             | 11-222-100-640        | 526                | 526                         | 526                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10130                                                  | Equipment                                             | 11-222-100-730        | 641                | 641                         | 641                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10140                                                  | Other Objects                                         | 11-222-100-800        | 800                | 800                         | 800                           |                |                          |                                           |                       |                          |                               |                                                 |
| 10150                                                  | Total Intellectual Disability- Severe                 | 11-222-100-XXX        | 52,893             | 52,293                      | 52,293                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 600                                             |
| Special Education - Vocational Programs                |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 15000                                                  | Salaries of Teachers                                  | 11-320-100-101        | 96,684             | 96,684                      | 96,684                        |                |                          |                                           |                       |                          |                               |                                                 |
| 15020                                                  | Other Salaries for Instruction                        | 11-320-100-106        | 24,253             | 24,253                      | 24,253                        |                |                          |                                           |                       |                          |                               |                                                 |
| 15025                                                  | Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15030                                                  | Group Insurance                                       | 11-320-100-210        | 265                | 265                         | 265                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15031                                                  | Social Security Contributions                         | 11-320-100-220        | 300                | 300                         | 300                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15032                                                  | Pension Contributions                                 | 11-320-100-249        | 5,516              |                             |                               |                |                          |                                           |                       |                          |                               | 5,516                                           |
| 15033                                                  | Unemployment Compensation                             | 11-320-100-250        | 285                | 285                         | 285                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15034                                                  | Workmen's Compensation                                | 11-320-100-260        | 354                | 354                         | 354                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15035                                                  | Health Benefits                                       | 11-320-100-270        | 650                | 650                         | 650                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15036                                                  | Tuition Reimbursement                                 | 11-320-100-280        | 200                | 200                         | 200                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15037                                                  | Other Employee Benefits                               | 11-320-100-290        | 5,516              | 5,516                       | 5,516                         |                |                          |                                           |                       |                          |                               |                                                 |
| 15038                                                  | Unused Sick Payment to Terminated / Retired Staff     | 11-320-100-299        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 15040                                                  | Purchased Professional-Educational Services           | 11-320-100-320        | 800                | 800                         | 800                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15060                                                  | Purchased Technical Services                          | 11-320-100-340        | 1,000              | 1,000                       | 1,000                         |                |                          |                                           |                       |                          |                               |                                                 |
| 15080                                                  | Other Purchased Services                              | 11-320-100-500        | 900                | 900                         | 900                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15090                                                  | Travel - All Other                                    | 11-320-100-580        | 385                | 385                         | 385                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15091                                                  | Travel for Regular Business                           | 11-320-100-581        | 700                | 700                         | 700                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15100                                                  | General Supplies                                      | 11-320-100-610        | 542                | 542                         | 542                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15120                                                  | Textbooks                                             | 11-320-100-640        | 350                | 350                         | 350                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15130                                                  | Equipment                                             | 11-320-100-730        | 352                | 352                         | 352                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15140                                                  | Other Objects                                         | 11-320-100-800        | 100                | 100                         | 100                           |                |                          |                                           |                       |                          |                               |                                                 |
| 15160                                                  | Total Spl. Vocational Prog. - Inst.                   | 11-320-100-XXX        | 140,452            | 134,936                     | 134,936                       | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 5,516                                           |
| School Sponsored Cocurricular Activities - Instruction |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 17000                                                  | Salaries                                              | 11-401-100-100        | 6,500              | 6,500                       |                               |                |                          |                                           |                       | 6,500                    |                               |                                                 |
| 17005                                                  | Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199        | 0                  | 0                           |                               |                |                          |                                           |                       | 0                        |                               |                                                 |
| 17010                                                  | Group Insurance                                       | 11-401-100-210        | 125                | 125                         |                               |                |                          |                                           |                       | 125                      |                               |                                                 |
| 17011                                                  | Social Security Contributions                         | 11-401-100-220        | 213                | 213                         |                               |                |                          |                                           |                       | 213                      |                               |                                                 |
| 17012                                                  | Pension Contributions                                 | 11-401-100-249        | 100                |                             |                               |                |                          |                                           |                       |                          |                               | 100                                             |
| 17013                                                  | Unemployment Compensation                             | 11-401-100-250        | 136                | 136                         |                               |                |                          |                                           |                       | 136                      |                               |                                                 |
| 17014                                                  | Workmen's Compensation                                | 11-401-100-260        | 80                 | 80                          |                               |                |                          |                                           |                       | 80                       |                               |                                                 |
| 17015                                                  | Health Benefits                                       | 11-401-100-270        | 297                | 297                         |                               |                |                          |                                           |                       | 297                      |                               |                                                 |
| 17016                                                  | Tuition Reimbursement                                 | 11-401-100-280        | 0                  | 0                           |                               |                |                          |                                           |                       | 0                        |                               |                                                 |
| 17017                                                  | Other Employee Benefits                               | 11-401-100-290        | 110                | 110                         |                               |                |                          |                                           |                       | 110                      |                               |                                                 |
| 17018                                                  | Unused Sick Payment to Terminated / Retired Staff     | 11-401-100-299        | 365                | 365                         |                               |                |                          |                                           |                       | 365                      |                               |                                                 |
| 17020                                                  | Purchased Services                                    | 11-401-100-500        | 456                | 456                         |                               |                |                          |                                           |                       | 456                      |                               |                                                 |
| 17030                                                  | Travel - All Other                                    | 11-401-100-580        | 845                | 845                         |                               |                |                          |                                           |                       | 845                      |                               |                                                 |
| 17031                                                  | Travel for Regular Business                           | 11-401-100-581        | 80                 | 80                          |                               |                |                          |                                           |                       | 80                       |                               |                                                 |
| 17040                                                  | Supplies and Materials                                | 11-401-100-600        | 1,352              | 1,352                       |                               |                |                          |                                           |                       | 1,352                    |                               |                                                 |
| 17050                                                  | Equipment                                             | 11-401-100-730        | 125                | 125                         |                               |                |                          |                                           |                       | 125                      |                               |                                                 |
| 17060                                                  | Other Objects                                         | 11-401-100-800        | 100                | 100                         |                               |                |                          |                                           |                       | 100                      |                               |                                                 |
| 17100                                                  | Total School-Spon. Co/Curr. Actvts. - Inst.           | 11-401-100-XXX        | 10,884             | 10,784                      | 0                             | 0              | 0                        | 0                                         | 0                     | 10,784                   | 0                             | 100                                             |
| School Sponsored Athletics - Instruction               |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 17500                                                  | Salaries                                              | 11-402-100-100        | 3,125              | 3,125                       |                               |                |                          |                                           |                       | 3,125                    |                               |                                                 |
| 17505                                                  | Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199        | 0                  | 0                           |                               |                |                          |                                           |                       | 0                        |                               |                                                 |
| 17510                                                  | Group Insurance                                       | 11-402-100-210        | 125                | 125                         |                               |                |                          |                                           |                       | 125                      |                               |                                                 |
| 17511                                                  | Social Security Contributions                         | 11-402-100-220        | 213                | 213                         |                               |                |                          |                                           |                       | 213                      |                               |                                                 |
| 17512                                                  | Pension Contributions                                 | 11-402-100-249        | 100                |                             |                               |                |                          |                                           |                       |                          |                               | 100                                             |
| 17513                                                  | Unemployment Compensation                             | 11-402-100-250        | 136                | 136                         |                               |                |                          |                                           |                       | 136                      |                               |                                                 |

| Line Number                                                                                                              | Title                                                                | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 17514                                                                                                                    | Workmen's Compensation                                               | 11-402-100-260        | 80                 | 80                          |                               |                |                          |                                           |                       | 80                       |                               |                                                 |
| 17515                                                                                                                    | Health Benefits                                                      | 11-402-100-270        | 297                | 297                         |                               |                |                          |                                           |                       | 297                      |                               |                                                 |
| 17516                                                                                                                    | Tuition Reimbursement                                                | 11-402-100-280        | 0                  | 0                           |                               |                |                          |                                           |                       | 0                        |                               |                                                 |
| 17517                                                                                                                    | Other Employee Benefits                                              | 11-402-100-290        | 110                | 110                         |                               |                |                          |                                           |                       | 110                      |                               |                                                 |
| 17518                                                                                                                    | Unused Sick Payment to Terminated / Retired Staff                    | 11-402-100-299        | 365                | 365                         |                               |                |                          |                                           |                       | 365                      |                               |                                                 |
| 17520                                                                                                                    | Purchased Services                                                   | 11-402-100-500        | 456                | 456                         |                               |                |                          |                                           |                       | 456                      |                               |                                                 |
| 17530                                                                                                                    | Travel - All Other                                                   | 11-402-100-580        | 356                | 356                         |                               |                |                          |                                           |                       | 356                      |                               |                                                 |
| 17531                                                                                                                    | Travel for Regular Business                                          | 11-402-100-581        | 80                 | 80                          |                               |                |                          |                                           |                       | 80                       |                               |                                                 |
| 17540                                                                                                                    | Supplies and Materials                                               | 11-402-100-600        | 325                | 325                         |                               |                |                          |                                           |                       | 325                      |                               |                                                 |
| 17550                                                                                                                    | Equipment                                                            | 11-402-100-730        | 125                | 125                         |                               |                |                          |                                           |                       | 125                      |                               |                                                 |
| 17560                                                                                                                    | Other Objects                                                        | 11-402-100-800        | 100                | 100                         |                               |                |                          |                                           |                       | 100                      |                               |                                                 |
| 17600                                                                                                                    | Total School-Sponsored Athletics - Instruction                       | 11-402-100-XXX        | 5,993              | 5,893                       | 0                             | 0              | 0                        | 0                                         | 0                     | 5,893                    | 0                             | 100                                             |
| <b>Undistributed Expenditures - Attendance &amp; Social Workers Services (Except Social Worker Salaries And Fringes)</b> |                                                                      |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 29500                                                                                                                    | Salaries                                                             | 11-000-211-100        | 22,000             | 22,000                      |                               |                | 22,000                   |                                           |                       |                          |                               |                                                 |
| 29540                                                                                                                    | Salaries of Family Support Teams                                     | 11-000-211-172        | 6,235              | 6,235                       |                               |                | 6,235                    |                                           |                       |                          |                               |                                                 |
| 29585                                                                                                                    | Unused Vacation Payment to Terminated / Retired Staff                | 11-000-211-199        | 200                | 200                         |                               |                | 200                      |                                           |                       |                          |                               |                                                 |
| 29590                                                                                                                    | Group Insurance                                                      | 11-000-211-210        | 1,210              | 1,210                       |                               |                | 1,210                    |                                           |                       |                          |                               |                                                 |
| 29591                                                                                                                    | Social Security Contributions                                        | 11-000-211-220        | 1,069              | 1,069                       |                               |                | 1,069                    |                                           |                       |                          |                               |                                                 |
| 29592                                                                                                                    | Pension Contributions                                                | 11-000-211-249        | 1,954              |                             |                               |                |                          |                                           |                       |                          |                               | 1,954                                           |
| 29593                                                                                                                    | Unemployment Compensation                                            | 11-000-211-250        | 500                | 500                         |                               |                | 500                      |                                           |                       |                          |                               |                                                 |
| 29594                                                                                                                    | Workmen's Compensation                                               | 11-000-211-260        | 652                | 652                         |                               |                | 652                      |                                           |                       |                          |                               |                                                 |
| 29595                                                                                                                    | Health Benefits                                                      | 11-000-211-270        | 1,800              | 1,800                       |                               |                | 1,800                    |                                           |                       |                          |                               |                                                 |
| 29596                                                                                                                    | Tuition Reimbursement                                                | 11-000-211-280        | 0                  | 0                           |                               |                | 0                        |                                           |                       |                          |                               |                                                 |
| 29597                                                                                                                    | Other Employee Benefits                                              | 11-000-211-290        | 1,637              | 1,637                       |                               |                | 1,637                    |                                           |                       |                          |                               |                                                 |
| 29598                                                                                                                    | Unused Sick Payment to Terminated / Retired Staff                    | 11-000-211-299        | 954                | 954                         |                               |                | 954                      |                                           |                       |                          |                               |                                                 |
| 29600                                                                                                                    | Purchased Professional and Technical Services                        | 11-000-211-300        | 854                | 854                         |                               |                | 854                      |                                           |                       |                          |                               |                                                 |
| 29610                                                                                                                    | Travel - All Other                                                   | 11-000-211-580        | 655                | 655                         |                               |                | 655                      |                                           |                       |                          |                               |                                                 |
| 29611                                                                                                                    | Travel for Regular Business                                          | 11-000-211-581        | 124                | 124                         |                               |                | 124                      |                                           |                       |                          |                               |                                                 |
| 29620                                                                                                                    | Other Purchased Services                                             | 11-000-211-500        | 1,365              | 1,365                       |                               |                | 1,365                    |                                           |                       |                          |                               |                                                 |
| 29640                                                                                                                    | Supplies and Materials                                               | 11-000-211-600        | 2,253              | 2,253                       |                               |                | 2,253                    |                                           |                       |                          |                               |                                                 |
| 29650                                                                                                                    | Equipment                                                            | 11-000-211-730        | 1,245              | 1,245                       |                               |                | 1,245                    |                                           |                       |                          |                               |                                                 |
| 29660                                                                                                                    | Other Objects                                                        | 11-000-211-800        | 896                | 896                         |                               |                | 896                      |                                           |                       |                          |                               |                                                 |
| 29680                                                                                                                    | Total Undistributed Expenditures-Attendance And Social Work Services | 11-000-211-XXX        | 45,603             | 43,649                      | 0                             | 0              | 43,649                   | 0                                         | 0                     | 0                        | 0                             | 1,954                                           |
| <b>Undistributed Expenditures - Social Worker Services Salaries And Fringe Benefits Only</b>                             |                                                                      |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 30000                                                                                                                    | Salaries - School Social Workers                                     | 11-000-212-100        | 34,500             | 34,500                      | 34,500                        |                |                          |                                           |                       |                          |                               |                                                 |
| 30020                                                                                                                    | Unused Vacation Payment to Terminated / Retired Staff                | 11-000-212-199        | 625                | 625                         | 625                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30025                                                                                                                    | Group Insurance                                                      | 11-000-212-210        | 785                | 785                         | 785                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30026                                                                                                                    | Social Security Contributions                                        | 11-000-212-220        | 958                | 958                         | 958                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30027                                                                                                                    | Pension Contributions                                                | 11-000-212-249        | 1,205              |                             |                               |                |                          |                                           |                       |                          |                               | 1,205                                           |
| 30028                                                                                                                    | Unemployment Compensation                                            | 11-000-212-250        | 365                | 365                         | 365                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30029                                                                                                                    | Workmen's Compensation                                               | 11-000-212-260        | 845                | 845                         | 845                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30030                                                                                                                    | Health Benefits                                                      | 11-000-212-270        | 927                | 927                         | 927                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30031                                                                                                                    | Tuition Reimbursement                                                | 11-000-212-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 30032                                                                                                                    | Other Employee Benefits                                              | 11-000-212-290        | 253                | 253                         | 253                           |                |                          |                                           |                       |                          |                               |                                                 |
| 30033                                                                                                                    | Unused Sick Payment to Terminated / Retired Staff                    | 11-000-212-299        | 50                 | 50                          | 50                            |                |                          |                                           |                       |                          |                               |                                                 |
| 30250                                                                                                                    | Total Undist. Expend. - School Social Workers Salaries & Benefits    | 11-000-212-XXX        | 40,513             | 39,308                      | 39,308                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 1,205                                           |
| <b>Undistributed Expenditures - Health Services</b>                                                                      |                                                                      |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 30500                                                                                                                    | Salaries                                                             | 11-000-213-100        | 36,271             | 36,271                      |                               |                | 36,271                   |                                           |                       |                          |                               |                                                 |
| 30525                                                                                                                    | Unused Vacation Payment to Terminated / Retired Staff                | 11-000-213-199        | 300                | 300                         |                               |                | 300                      |                                           |                       |                          |                               |                                                 |
| 30530                                                                                                                    | Group Insurance                                                      | 11-000-213-210        | 125                | 125                         |                               |                | 125                      |                                           |                       |                          |                               |                                                 |
| 30531                                                                                                                    | Social Security Contributions                                        | 11-000-213-220        | 525                | 525                         |                               |                | 525                      |                                           |                       |                          |                               |                                                 |
| 30532                                                                                                                    | Pension Contributions                                                | 11-000-213-249        | 1,152              |                             |                               |                |                          |                                           |                       |                          |                               | 1,152                                           |
| 30533                                                                                                                    | Unemployment Compensation                                            | 11-000-213-250        | 425                | 425                         |                               |                | 425                      |                                           |                       |                          |                               |                                                 |

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                                                                             | Title                                                        | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 30534                                                                                                   | Workmen's Compensation                                       | 11-000-213-260        | 365                | 365                         |                               |                | 365                      |                                           |                       |                          |                               |                                                 |
| 30535                                                                                                   | Health Benefits                                              | 11-000-213-270        | 1,065              | 1,065                       |                               |                | 1,065                    |                                           |                       |                          |                               |                                                 |
| 30536                                                                                                   | Tuition Reimbursement                                        | 11-000-213-280        | 210                | 210                         |                               |                | 210                      |                                           |                       |                          |                               |                                                 |
| 30537                                                                                                   | Other Employee Benefits                                      | 11-000-213-290        | 800                | 800                         |                               |                | 800                      |                                           |                       |                          |                               |                                                 |
| 30538                                                                                                   | Unused Sick Payment to Terminated / Retired Staff            | 11-000-213-299        | 0                  | 0                           |                               |                | 0                        |                                           |                       |                          |                               |                                                 |
| 30540                                                                                                   | Purchased Professional and Technical Services                | 11-000-213-300        | 654                | 654                         |                               |                | 654                      |                                           |                       |                          |                               |                                                 |
| 30560                                                                                                   | Other Purchased Services                                     | 11-000-213-500        | 852                | 852                         |                               |                | 852                      |                                           |                       |                          |                               |                                                 |
| 30570                                                                                                   | Travel - All Other                                           | 11-000-213-580        | 250                | 250                         |                               |                | 250                      |                                           |                       |                          |                               |                                                 |
| 30571                                                                                                   | Travel for Regular Business                                  | 11-000-213-581        | 285                | 285                         |                               |                | 285                      |                                           |                       |                          |                               |                                                 |
| 30580                                                                                                   | Supplies and Materials                                       | 11-000-213-600        | 805                | 805                         |                               |                | 805                      |                                           |                       |                          |                               |                                                 |
| 30590                                                                                                   | Equipment                                                    | 11-000-213-730        | 352                | 352                         |                               |                | 352                      |                                           |                       |                          |                               |                                                 |
| 30600                                                                                                   | Other Objects                                                | 11-000-213-800        | 250                | 250                         |                               |                | 250                      |                                           |                       |                          |                               |                                                 |
| 30620                                                                                                   | Total Undist. Expenditures - Health Services                 | 11-000-213-XXX        | 44,686             | 43,534                      | 0                             | 0              | 43,534                   | 0                                         | 0                     | 0                        | 0                             | 1,152                                           |
| <b>Undistributed Expenditures - Health Services - School Nurses' Salaries And Fringe Benefits Only</b>  |                                                              |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 31000                                                                                                   | Salaries - School Nurse (instructional only)                 | 11-000-214-100        | 51,050             | 51,050                      | 51,050                        |                |                          |                                           |                       |                          |                               |                                                 |
| 31020                                                                                                   | Unused Vacation Payment to Terminated / Retired Staff        | 11-000-214-199        | 235                | 235                         | 235                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31025                                                                                                   | Group Insurance                                              | 11-000-214-210        | 236                | 236                         | 236                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31026                                                                                                   | Social Security Contributions                                | 11-000-214-220        | 412                | 412                         | 412                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31027                                                                                                   | Pension Contributions                                        | 11-000-214-249        | 991                |                             |                               |                |                          |                                           |                       |                          |                               | 991                                             |
| 31028                                                                                                   | Unemployment Compensation                                    | 11-000-214-250        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 31029                                                                                                   | Workmen's Compensation                                       | 11-000-214-260        | 457                | 457                         | 457                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31030                                                                                                   | Health Benefits                                              | 11-000-214-270        | 475                | 475                         | 475                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31031                                                                                                   | Tuition Reimbursement                                        | 11-000-214-280        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 31032                                                                                                   | Other Employee Benefits                                      | 11-000-214-290        | 754                | 754                         | 754                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31033                                                                                                   | Unused Sick Payment to Terminated / Retired Staff            | 11-000-214-299        | 0                  | 0                           | 0                             |                |                          |                                           |                       |                          |                               |                                                 |
| 31250                                                                                                   | Total Health Srvc. School Nurses' Salaries & Fringe Benefits | 11-000-214-XXX        | 54,610             | 53,619                      | 53,619                        | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 991                                             |
| <b>Undistributed Expenditures - Speech, Occupational Therapy, Physical Therapy and Related Services</b> |                                                              |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 31300                                                                                                   | Salaries - Speech, OT, PT and Related Services               | 11-000-215-100        | 101,954            | 101,954                     | 101,954                       |                |                          |                                           |                       |                          |                               |                                                 |
| 31303                                                                                                   | Unused Vacation Payment to Terminated / Retired Staff        | 11-000-215-199        | 824                | 824                         | 824                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31305                                                                                                   | Group Insurance                                              | 11-000-215-210        | 1,474              | 1,474                       | 1,474                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31306                                                                                                   | Social Security Contributions                                | 11-000-215-220        | 1,254              | 1,254                       | 1,254                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31307                                                                                                   | Pension Contributions                                        | 11-000-215-249        | 4,284              |                             |                               |                |                          |                                           |                       |                          |                               | 4,284                                           |
| 31308                                                                                                   | Unemployment Compensation                                    | 11-000-215-250        | 658                | 658                         | 658                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31309                                                                                                   | Workmen's Compensation                                       | 11-000-215-260        | 1,254              | 1,254                       | 1,254                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31310                                                                                                   | Health Benefits                                              | 11-000-215-270        | 1,240              | 1,240                       | 1,240                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31311                                                                                                   | Tuition Reimbursement                                        | 11-000-215-280        | 1,352              | 1,352                       | 1,352                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31312                                                                                                   | Other Employee Benefits                                      | 11-000-215-290        | 3,021              | 3,021                       | 3,021                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31313                                                                                                   | Unused Sick Payment to Terminated / Retired Staff            | 11-000-215-299        | 845                | 845                         | 845                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31340                                                                                                   | Purchased Professional and Technical Services                | 11-000-215-320        | 4,524              | 4,524                       | 4,524                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31350                                                                                                   | Travel - All Other                                           | 11-000-215-580        | 854                | 854                         | 854                           |                |                          |                                           |                       |                          |                               |                                                 |
| 31351                                                                                                   | Travel for Regular Business                                  | 11-000-215-581        | 1,249              | 1,249                       | 1,249                         |                |                          |                                           |                       |                          |                               |                                                 |
| 31360                                                                                                   | Supplies and Materials                                       | 11-000-215-600        | 2,154              | 2,154                       |                               |                | 2,154                    |                                           |                       |                          |                               |                                                 |
| 31370                                                                                                   | Equipment                                                    | 11-000-215-730        | 754                | 754                         |                               |                | 754                      |                                           |                       |                          |                               |                                                 |
| 31380                                                                                                   | Other Objects                                                | 11-000-215-800        | 2,901              | 2,901                       |                               |                | 2,901                    |                                           |                       |                          |                               |                                                 |
| 31400                                                                                                   | Total Undist. Expend.-Speech, OT, PT and Related Svcs        | 11-000-215-XXX        | 130,596            | 126,312                     | 120,503                       | 0              | 5,809                    | 0                                         | 0                     | 0                        | 0                             | 4,284                                           |
| <b>Undistributed Expenditures - Guidance</b>                                                            |                                                              |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 41500                                                                                                   | Salaries of Other Professional Staff (Guidance only)         | 11-000-218-104        | 3,200              | 3,200                       |                               |                | 3,200                    |                                           |                       |                          |                               |                                                 |
| 41520                                                                                                   | Salaries of Secretarial and Clerical Assistants              | 11-000-218-105        | 1,584              | 1,584                       |                               |                | 1,584                    |                                           |                       |                          |                               |                                                 |
| 41540                                                                                                   | Other Salaries                                               | 11-000-218-110        | 1,265              | 1,265                       |                               |                | 1,265                    |                                           |                       |                          |                               |                                                 |
| 41542                                                                                                   | Salaries of Family Support Teams                             | 11-000-218-172        | 800                | 800                         |                               |                | 800                      |                                           |                       |                          |                               |                                                 |
| 41543                                                                                                   | Salaries of Family Liaisons/Comm Parent Inv. Specialists     | 11-000-218-173        | 785                | 785                         |                               |                | 785                      |                                           |                       |                          |                               |                                                 |
| 41545                                                                                                   | Unused Vacation Payment to Terminated / Retired Staff        | 11-000-218-199        | 110                | 110                         |                               |                | 110                      |                                           |                       |                          |                               |                                                 |
| 41550                                                                                                   | Group Insurance                                              | 11-000-218-210        | 127                | 127                         |                               |                | 127                      |                                           |                       |                          |                               |                                                 |

ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line<br>Number                                                         | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category<br>Totals | (4)*<br>Classroom<br>Instruction | (5)*<br>Admin. | (6)*<br>Support<br>Services | (7)*<br>Operations &<br>Maintenance of<br>Plant | (8)*<br>Food Services | (9)*<br>Extra<br>Curricular | (10)<br>Behavior<br>Modification | (11)<br>Costs Outside<br>Cost Category<br>Calculation |
|------------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|-------------------------------------------------|-----------------------|-----------------------------|----------------------------------|-------------------------------------------------------|
| 41551                                                                  | Social Security Contributions                         | 11-000-218-220        | 214                | 214                            |                                  |                | 214                         |                                                 |                       |                             |                                  |                                                       |
| 41552                                                                  | Pension Contributions                                 | 11-000-218-249        | 600                |                                |                                  |                |                             |                                                 |                       |                             |                                  | 600                                                   |
| 41553                                                                  | Unemployment Compensation                             | 11-000-218-250        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 41554                                                                  | Workmen's Compensation                                | 11-000-218-260        | 102                | 102                            |                                  |                | 102                         |                                                 |                       |                             |                                  |                                                       |
| 41555                                                                  | Health Benefits                                       | 11-000-218-270        | 354                | 354                            |                                  |                | 354                         |                                                 |                       |                             |                                  |                                                       |
| 41556                                                                  | Tuition Reimbursement                                 | 11-000-218-280        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 41557                                                                  | Other Employee Benefits                               | 11-000-218-290        | 251                | 251                            |                                  |                | 251                         |                                                 |                       |                             |                                  |                                                       |
| 41558                                                                  | Unused Sick Payment to Terminated / Retired Staff     | 11-000-218-299        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 41560                                                                  | Purchased Professional - Educational Services         | 11-000-218-320        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 41580                                                                  | Other Purchased Prof. and Technical Serv.             | 11-000-218-390        | 214                | 214                            |                                  |                | 214                         |                                                 |                       |                             |                                  |                                                       |
| 41600                                                                  | Other Purchased Services                              | 11-000-218-500        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 41610                                                                  | Travel - All Other                                    | 11-000-218-580        | 140                | 140                            |                                  |                | 140                         |                                                 |                       |                             |                                  |                                                       |
| 41611                                                                  | Travel for Regular Business                           | 11-000-218-581        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 41620                                                                  | Supplies and Materials                                | 11-000-218-600        | 173                | 173                            |                                  |                | 173                         |                                                 |                       |                             |                                  |                                                       |
| 41630                                                                  | Equipment                                             | 11-000-218-730        | 201                | 201                            |                                  |                | 201                         |                                                 |                       |                             |                                  |                                                       |
| 41640                                                                  | Other Objects                                         | 11-000-218-800        | 80                 | 80                             |                                  |                | 80                          |                                                 |                       |                             |                                  |                                                       |
| 41645                                                                  | Miscellaneous Expenditures - Meetings/Other           | 11-000-218-894        | 75                 | 75                             |                                  |                | 75                          |                                                 |                       |                             |                                  |                                                       |
| 41660                                                                  | Total Undist. Expenditures - Guidance                 | 11-000-218-XXX        | 10,400             | 9,800                          | 0                                | 0              | 9,800                       | 0                                               | 0                     | 0                           | 0                                | 600                                                   |
| Undistributed Expenditures - Improvement of Instructional Services     |                                                       |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43000                                                                  | Salaries of Supervisors of Instruction                | 11-000-221-102        | 36,000             | 36,000                         |                                  |                | 36,000                      |                                                 |                       |                             |                                  |                                                       |
| 43020                                                                  | Salaries of Other Professional Staff                  | 11-000-221-104        | 10,000             | 10,000                         |                                  |                | 10,000                      |                                                 |                       |                             |                                  |                                                       |
| 43040                                                                  | Salaries of Secretarial and Clerical Assistants       | 11-000-221-105        | 500                | 500                            |                                  |                | 500                         |                                                 |                       |                             |                                  |                                                       |
| 43060                                                                  | Other Salaries                                        | 11-000-221-110        | 375                | 375                            |                                  |                | 375                         |                                                 |                       |                             |                                  |                                                       |
| 43065                                                                  | Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199        | 200                | 200                            |                                  |                | 200                         |                                                 |                       |                             |                                  |                                                       |
| 43085                                                                  | Group Insurance                                       | 11-000-221-210        | 425                | 425                            |                                  |                | 425                         |                                                 |                       |                             |                                  |                                                       |
| 43086                                                                  | Social Security Contributions                         | 11-000-221-220        | 452                | 452                            |                                  |                | 452                         |                                                 |                       |                             |                                  |                                                       |
| 43087                                                                  | Pension Contributions                                 | 11-000-221-249        | 1,287              |                                |                                  |                |                             |                                                 |                       |                             |                                  | 1,287                                                 |
| 43088                                                                  | Unemployment Compensation                             | 11-000-221-250        | 320                | 320                            |                                  |                | 320                         |                                                 |                       |                             |                                  |                                                       |
| 43089                                                                  | Workmen's Compensation                                | 11-000-221-260        | 214                | 214                            |                                  |                | 214                         |                                                 |                       |                             |                                  |                                                       |
| 43090                                                                  | Health Benefits                                       | 11-000-221-270        | 234                | 234                            |                                  |                | 234                         |                                                 |                       |                             |                                  |                                                       |
| 43091                                                                  | Tuition Reimbursement                                 | 11-000-221-280        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 43092                                                                  | Other Employee Benefits                               | 11-000-221-290        | 967                | 967                            |                                  |                | 967                         |                                                 |                       |                             |                                  |                                                       |
| 43093                                                                  | Unused Sick Payment to Terminated / Retired Staff     | 11-000-221-299        | 412                | 412                            |                                  |                | 412                         |                                                 |                       |                             |                                  |                                                       |
| 43100                                                                  | Purchased Professional - Educational Services         | 11-000-221-320        | 400                | 400                            |                                  |                | 400                         |                                                 |                       |                             |                                  |                                                       |
| 43120                                                                  | Other Purchased Prof. and Technical Serv.             | 11-000-221-390        | 500                | 500                            |                                  |                | 500                         |                                                 |                       |                             |                                  |                                                       |
| 43140                                                                  | Other Purchased Services                              | 11-000-221-500        | 250                | 250                            |                                  |                | 250                         |                                                 |                       |                             |                                  |                                                       |
| 43150                                                                  | Travel - All Other                                    | 11-000-221-580        | 127                | 127                            |                                  |                | 127                         |                                                 |                       |                             |                                  |                                                       |
| 43151                                                                  | Travel for Regular Business                           | 11-000-221-581        | 230                | 230                            |                                  |                | 230                         |                                                 |                       |                             |                                  |                                                       |
| 43160                                                                  | Supplies and Materials                                | 11-000-221-600        | 210                | 210                            |                                  |                | 210                         |                                                 |                       |                             |                                  |                                                       |
| 43170                                                                  | Equipment                                             | 11-000-221-730        | 100                | 100                            |                                  |                | 100                         |                                                 |                       |                             |                                  |                                                       |
| 43180                                                                  | Other Objects                                         | 11-000-221-800        | 50                 | 50                             |                                  |                | 50                          |                                                 |                       |                             |                                  |                                                       |
| 43200                                                                  | Total Undist. Expend.-Improv. Of Inst. Serv.          | 11-000-221-XXX        | 53,253             | 51,966                         | 0                                | 0              | 51,966                      | 0                                               | 0                     | 0                           | 0                                | 1,287                                                 |
| Undistributed Expenditures - Educational Media Services/School Library |                                                       |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43500                                                                  | Salaries                                              | 11-000-222-100        | 9,500              | 9,500                          |                                  |                | 9,500                       |                                                 |                       |                             |                                  |                                                       |
| 43505                                                                  | Salaries - Other                                      | 11-000-222-110        | 2,410              | 2,410                          |                                  |                | 2,410                       |                                                 |                       |                             |                                  |                                                       |
| 43520                                                                  | Salaries of Technology Coordinators                   | 11-000-222-177        | 1,800              | 1,800                          |                                  |                | 1,800                       |                                                 |                       |                             |                                  |                                                       |
| 43525                                                                  | Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199        | 124                | 124                            |                                  |                | 124                         |                                                 |                       |                             |                                  |                                                       |
| 43530                                                                  | Group Insurance                                       | 11-000-222-210        | 856                | 856                            |                                  |                | 856                         |                                                 |                       |                             |                                  |                                                       |
| 43531                                                                  | Social Security Contributions                         | 11-000-222-220        | 1,214              | 1,214                          |                                  |                | 1,214                       |                                                 |                       |                             |                                  |                                                       |
| 43532                                                                  | Pension Contributions                                 | 11-000-222-249        | 500                |                                |                                  |                |                             |                                                 |                       |                             |                                  | 500                                                   |
| 43533                                                                  | Unemployment Compensation                             | 11-000-222-250        | 214                | 214                            |                                  |                | 214                         |                                                 |                       |                             |                                  |                                                       |
| 43534                                                                  | Workmen's Compensation                                | 11-000-222-260        | 139                | 139                            |                                  |                | 139                         |                                                 |                       |                             |                                  |                                                       |



| Line<br>Number                                                                                       | Title                                                     | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category<br>Totals | (4)*<br>Classroom<br>Instruction | (5)*<br>Admin. | (6)*<br>Support<br>Services | (7)*<br>Operations &<br>Maintenance of<br>Plant | (8)*<br>Food Services | (9)*<br>Extra<br>Curricular | (10)<br>Behavior<br>Modification | (11)<br>Costs Outside<br>Cost Category<br>Calculation |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|-------------------------------------------------|-----------------------|-----------------------------|----------------------------------|-------------------------------------------------------|
| 43535                                                                                                | Health Benefits                                           | 11-000-222-270        | 209                | 209                            |                                  |                | 209                         |                                                 |                       |                             |                                  |                                                       |
| 43536                                                                                                | Tuition Reimbursement                                     | 11-000-222-280        | 0                  | 0                              |                                  |                | 0                           |                                                 |                       |                             |                                  |                                                       |
| 43537                                                                                                | Other Employee Benefits                                   | 11-000-222-290        | 700                | 700                            |                                  |                | 700                         |                                                 |                       |                             |                                  |                                                       |
| 43538                                                                                                | Unused Sick Payment to Terminated / Retired Staff         | 11-000-222-299        | 301                | 301                            |                                  |                | 301                         |                                                 |                       |                             |                                  |                                                       |
| 43540                                                                                                | Purchased Professional and Technical Services             | 11-000-222-300        | 473                | 473                            |                                  |                | 473                         |                                                 |                       |                             |                                  |                                                       |
| 43560                                                                                                | Other Purchased Services                                  | 11-000-222-500        | 200                | 200                            |                                  |                | 200                         |                                                 |                       |                             |                                  |                                                       |
| 43570                                                                                                | Travel - All Other                                        | 11-000-222-580        | 100                | 100                            |                                  |                | 100                         |                                                 |                       |                             |                                  |                                                       |
| 43571                                                                                                | Travel for Regular Business                               | 11-000-222-581        | 150                | 150                            |                                  |                | 150                         |                                                 |                       |                             |                                  |                                                       |
| 43580                                                                                                | Supplies and Materials                                    | 11-000-222-600        | 50                 | 50                             | 50                               |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43590                                                                                                | Equipment                                                 | 11-000-222-730        | 60                 | 60                             | 60                               |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43600                                                                                                | Other Objects                                             | 11-000-222-800        | 0                  | 0                              | 0                                |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43620                                                                                                | Total Undist. Expend.-Edu. Media Serv./Library            | 11-000-222-XXX        | 19,000             | 18,500                         | 110                              | 0              | 18,390                      | 0                                               | 0                     | 0                           | 0                                | 500                                                   |
| Undistributed Expenditures - School Librarians' / Media Specialists' Salaries & Fringe Benefits Only |                                                           |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43650                                                                                                | Salaries - School Librarians/Media Specialist             | 11-000-224-101        | 31,210             | 31,210                         | 31,210                           |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43660                                                                                                | Unused Vacation Payment to Terminated / Retired Staff     | 11-000-224-199        | 241                | 241                            | 241                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43665                                                                                                | Group Insurance                                           | 11-000-224-210        | 587                | 587                            | 587                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43666                                                                                                | Social Security Contributions                             | 11-000-224-220        | 357                | 357                            | 357                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43667                                                                                                | Pension Contributions                                     | 11-000-224-249        | 491                |                                |                                  |                |                             |                                                 |                       |                             |                                  | 491                                                   |
| 43668                                                                                                | Unemployment Compensation                                 | 11-000-224-250        | 324                | 324                            | 324                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43669                                                                                                | Workmen's Compensation                                    | 11-000-224-260        | 129                | 129                            | 129                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43670                                                                                                | Health Benefits                                           | 11-000-224-270        | 573                | 573                            | 573                              |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43671                                                                                                | Tuition Reimbursement                                     | 11-000-224-280        | 0                  | 0                              | 0                                |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43672                                                                                                | Other Employee Benefits                                   | 11-000-224-290        | 70                 | 70                             | 70                               |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43673                                                                                                | Unused Sick Payment to Terminated / Retired Staff         | 11-000-224-299        | 60                 | 60                             | 60                               |                |                             |                                                 |                       |                             |                                  |                                                       |
| 43700                                                                                                | Total School Librarians Salary And Fringe Benefits (Only) | 11-000-224-XXX        | 34,042             | 33,551                         | 33,551                           | 0              | 0                           | 0                                               | 0                     | 0                           | 0                                | 491                                                   |
| Undistributed Expenditures - Instructional Staff Training Services                                   |                                                           |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 44000                                                                                                | Salaries of Supervisors of Instruction                    | 11-000-223-102        | 25,000             | 25,000                         |                                  |                | 25,000                      |                                                 |                       |                             |                                  |                                                       |
| 44020                                                                                                | Salaries of Other Professional Staff                      | 11-000-223-104        | 2,000              | 2,000                          |                                  |                | 2,000                       |                                                 |                       |                             |                                  |                                                       |
| 44040                                                                                                | Salaries of Secretarial and Clerical Assistants           | 11-000-223-105        | 1,260              | 1,260                          |                                  |                | 1,260                       |                                                 |                       |                             |                                  |                                                       |
| 44060                                                                                                | Other Salaries                                            | 11-000-223-110        | 625                | 625                            |                                  |                | 625                         |                                                 |                       |                             |                                  |                                                       |
| 44065                                                                                                | Unused Vacation Payment to Terminated / Retired Staff     | 11-000-223-199        | 300                | 300                            |                                  |                | 300                         |                                                 |                       |                             |                                  |                                                       |
| 44070                                                                                                | Group Insurance                                           | 11-000-223-210        | 450                | 450                            |                                  |                | 450                         |                                                 |                       |                             |                                  |                                                       |
| 44071                                                                                                | Social Security Contributions                             | 11-000-223-220        | 350                | 350                            |                                  |                | 350                         |                                                 |                       |                             |                                  |                                                       |
| 44072                                                                                                | Pension Contributions                                     | 11-000-223-249        | 1,245              |                                |                                  |                |                             |                                                 |                       |                             |                                  | 1,245                                                 |
| 44073                                                                                                | Unemployment Compensation                                 | 11-000-223-250        | 217                | 217                            |                                  |                | 217                         |                                                 |                       |                             |                                  |                                                       |
| 44074                                                                                                | Workmen's Compensation                                    | 11-000-223-260        | 200                | 200                            |                                  |                | 200                         |                                                 |                       |                             |                                  |                                                       |
| 44075                                                                                                | Health Benefits                                           | 11-000-223-270        | 452                | 452                            |                                  |                | 452                         |                                                 |                       |                             |                                  |                                                       |
| 44076                                                                                                | Tuition Reimbursement                                     | 11-000-223-280        | 200                | 200                            |                                  |                | 200                         |                                                 |                       |                             |                                  |                                                       |
| 44077                                                                                                | Other Employee Benefits                                   | 11-000-223-290        | 1,245              | 1,245                          |                                  |                | 1,245                       |                                                 |                       |                             |                                  |                                                       |
| 44078                                                                                                | Unused Sick Payment to Terminated / Retired Staff         | 11-000-223-299        | 175                | 175                            |                                  |                | 175                         |                                                 |                       |                             |                                  |                                                       |
| 44080                                                                                                | Purchased Professional - Educational Services             | 11-000-223-320        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44100                                                                                                | Other Purchased Prof. and Technical Serv.                 | 11-000-223-390        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44120                                                                                                | Other Purchased Services                                  | 11-000-223-500        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44130                                                                                                | Travel - All Other                                        | 11-000-223-580        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44131                                                                                                | Travel for Regular Business                               | 11-000-223-581        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44140                                                                                                | Supplies and Materials                                    | 11-000-223-600        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44150                                                                                                | Equipment                                                 | 11-000-223-730        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44160                                                                                                | Other Objects                                             | 11-000-223-800        | 125                | 125                            |                                  |                | 125                         |                                                 |                       |                             |                                  |                                                       |
| 44180                                                                                                | Total Undist. Expend.-Instr. Staff Training Serv.         | 11-000-223-XXX        | 34,719             | 33,474                         | 0                                | 0              | 33,474                      | 0                                               | 0                     | 0                           | 0                                | 1,245                                                 |
| Undistributed Expenditures - Support Services - General Administration                               |                                                           |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 45000                                                                                                | Salaries                                                  | 11-000-230-100        | 135,000            | 135,000                        |                                  | 135,000        |                             |                                                 |                       |                             |                                  |                                                       |
| 45035                                                                                                | Unused Vacation Payment to Terminated / Retired Staff     | 11-000-230-199        | 800                | 800                            |                                  | 800            |                             |                                                 |                       |                             |                                  |                                                       |

| Line Number                                                           | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|-----------------------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 45290                                                                 | Group Insurance                                       | 11-000-230-210        | 7,400              | 7,400                       |                               | 7,400          |                          |                                           |                       |                          |                               |                                                 |
| 45291                                                                 | Social Security Contributions                         | 11-000-230-220        | 2,800              | 2,800                       |                               | 2,800          |                          |                                           |                       |                          |                               |                                                 |
| 45292                                                                 | Pension Contributions                                 | 11-000-230-249        | 15,020             |                             |                               |                |                          |                                           |                       |                          |                               | 15,020                                          |
| 45293                                                                 | Unemployment Compensation                             | 11-000-230-250        | 2,500              | 2,500                       |                               | 2,500          |                          |                                           |                       |                          |                               |                                                 |
| 45294                                                                 | Workmen's Compensation                                | 11-000-230-260        | 3,500              | 3,500                       |                               | 3,500          |                          |                                           |                       |                          |                               |                                                 |
| 45295                                                                 | Health Benefits                                       | 11-000-230-270        | 9,525              | 9,525                       |                               | 9,525          |                          |                                           |                       |                          |                               |                                                 |
| 45296                                                                 | Tuition Reimbursement                                 | 11-000-230-280        | 500                | 500                         |                               | 500            |                          |                                           |                       |                          |                               |                                                 |
| 45297                                                                 | Other Employee Benefits                               | 11-000-230-290        | 17,000             | 17,000                      |                               | 17,000         |                          |                                           |                       |                          |                               |                                                 |
| 45298                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-000-230-299        | 457                | 457                         |                               | 457            |                          |                                           |                       |                          |                               |                                                 |
| 45040                                                                 | Legal Services - All Other                            | 11-000-230-331        | 5,000              | 5,000                       |                               | 5,000          |                          |                                           |                       |                          |                               |                                                 |
| 45060                                                                 | Audit Fees                                            | 11-000-230-332        | 5,000              | 5,000                       |                               | 5,000          |                          |                                           |                       |                          |                               |                                                 |
| 45085                                                                 | Legal Services - Litigation first \$15,000            | 11-000-230-336        | 15,000             | 15,000                      |                               | 15,000         |                          |                                           |                       |                          |                               |                                                 |
| 45086                                                                 | Legal Services - Litigation above \$15,000            | 11-000-230-337        | 2,000              |                             |                               |                |                          |                                           |                       |                          |                               | 2,000                                           |
| 45100                                                                 | Other Purchased Professional Services                 | 11-000-230-339        | 13,036             | 13,036                      |                               | 13,036         |                          |                                           |                       |                          |                               |                                                 |
| 45120                                                                 | Purchased Technical Services                          | 11-000-230-340        | 1,100              | 1,100                       |                               | 1,100          |                          |                                           |                       |                          |                               |                                                 |
| 45140                                                                 | Communications / Telephone                            | 11-000-230-530        | 2,500              | 2,500                       |                               | 2,500          |                          |                                           |                       |                          |                               |                                                 |
| 45150                                                                 | Travel - All Other                                    | 11-000-230-580        | 800                | 800                         |                               | 800            |                          |                                           |                       |                          |                               |                                                 |
| 45151                                                                 | Travel for Regular Business                           | 11-000-230-581        | 1,450              | 1,450                       |                               | 1,450          |                          |                                           |                       |                          |                               |                                                 |
| 45180                                                                 | Miscellaneous Purchased Services                      | 11-000-230-590        | 1,100              | 1,100                       |                               | 1,100          |                          |                                           |                       |                          |                               |                                                 |
| 45200                                                                 | General Supplies                                      | 11-000-230-610        | 800                | 800                         |                               | 800            |                          |                                           |                       |                          |                               |                                                 |
| 45230                                                                 | Equipment                                             | 11-000-230-730        | 1,000              | 1,000                       |                               | 1,000          |                          |                                           |                       |                          |                               |                                                 |
| 45240                                                                 | Judgments Against The School District                 | 11-000-230-820        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 45260                                                                 | Miscellaneous Expenditures                            | 11-000-230-890        | 1,694              | 1,694                       |                               | 1,694          |                          |                                           |                       |                          |                               |                                                 |
| 45261                                                                 | Miscellaneous Expenditures - Advertising (Restricted) | 11-000-230-891        | 154                | 154                         |                               | 154            |                          |                                           |                       |                          |                               |                                                 |
| 45262                                                                 | Miscellaneous Expenditures - Entertainment            | 11-000-230-892        | 1,000              | 1,000                       |                               | 1,000          |                          |                                           |                       |                          |                               |                                                 |
| 45263                                                                 | Miscellaneous Expenditures - Real Estate              | 11-000-230-893        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 45281                                                                 | Misc. Expenditures - Bad Debts                        | 11-000-230-897        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 45300                                                                 | Total Undist. Expend.-Support Serv.-Gen. Admin.       | 11-000-230-XXX        | 247,736            | 229,116                     | 0                             | 229,116        | 0                        | 0                                         | 0                     | 0                        | 0                             | 18,620                                          |
| Undistributed Expenditures - Support Services - School Administration |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 46000                                                                 | Salaries of Principals/Asst. Principals/Prog Dir      | 11-000-240-103        | 88,000             | 88,000                      |                               | 88,000         |                          |                                           |                       |                          |                               |                                                 |
| 46020                                                                 | Salaries of Other Professional Staff                  | 11-000-240-104        | 1,200              | 1,200                       |                               | 1,200          |                          |                                           |                       |                          |                               |                                                 |
| 46040                                                                 | Salaries of Secretarial and Clerical Assistants       | 11-000-240-105        | 900                | 900                         |                               | 900            |                          |                                           |                       |                          |                               |                                                 |
| 46060                                                                 | Other Salaries                                        | 11-000-240-110        | 1,300              | 1,300                       |                               | 1,300          |                          |                                           |                       |                          |                               |                                                 |
| 46065                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199        | 900                | 900                         |                               | 900            |                          |                                           |                       |                          |                               |                                                 |
| 46070                                                                 | Group Insurance                                       | 11-000-240-210        | 800                | 800                         |                               | 800            |                          |                                           |                       |                          |                               |                                                 |
| 46071                                                                 | Social Security Contributions                         | 11-000-240-220        | 1,100              | 1,100                       |                               | 1,100          |                          |                                           |                       |                          |                               |                                                 |
| 46072                                                                 | Pension Contributions                                 | 11-000-240-249        | 3,000              |                             |                               |                |                          |                                           |                       |                          |                               | 3,000                                           |
| 46073                                                                 | Unemployment Compensation                             | 11-000-240-250        | 1,100              | 1,100                       |                               | 1,100          |                          |                                           |                       |                          |                               |                                                 |
| 46074                                                                 | Workmen's Compensation                                | 11-000-240-260        | 900                | 900                         |                               | 900            |                          |                                           |                       |                          |                               |                                                 |
| 46075                                                                 | Health Benefits                                       | 11-000-240-270        | 1,800              | 1,800                       |                               | 1,800          |                          |                                           |                       |                          |                               |                                                 |
| 46076                                                                 | Tuition Reimbursement                                 | 11-000-240-280        | 500                | 500                         |                               | 500            |                          |                                           |                       |                          |                               |                                                 |
| 46077                                                                 | Other Employee Benefits                               | 11-000-240-290        | 1,500              | 1,500                       |                               | 1,500          |                          |                                           |                       |                          |                               |                                                 |
| 46078                                                                 | Unused Sick Payment to Terminated / Retired Staff     | 11-000-240-299        | 800                | 800                         |                               | 800            |                          |                                           |                       |                          |                               |                                                 |
| 46080                                                                 | Purchased Professional and Technical Services         | 11-000-240-300        | 125                | 125                         |                               | 125            |                          |                                           |                       |                          |                               |                                                 |
| 46100                                                                 | Other Purchased Services                              | 11-000-240-500        | 125                | 125                         |                               | 125            |                          |                                           |                       |                          |                               |                                                 |
| 46110                                                                 | Travel - All Other                                    | 11-000-240-580        | 200                | 200                         |                               | 200            |                          |                                           |                       |                          |                               |                                                 |
| 46111                                                                 | Travel for Regular Business                           | 11-000-240-581        | 500                | 500                         |                               | 500            |                          |                                           |                       |                          |                               |                                                 |
| 46120                                                                 | Supplies and Materials                                | 11-000-240-600        | 250                | 250                         |                               | 250            |                          |                                           |                       |                          |                               |                                                 |
| 46130                                                                 | Equipment                                             | 11-000-240-730        | 125                | 125                         |                               | 125            |                          |                                           |                       |                          |                               |                                                 |
| 46140                                                                 | Other Objects                                         | 11-000-240-800        | 125                | 125                         |                               | 125            |                          |                                           |                       |                          |                               |                                                 |
| 46160                                                                 | Total Undist. Expend.-Support Serv.-School Admin.     | 11-000-240-XXX        | 105,250            | 102,250                     | 0                             | 102,250        | 0                        | 0                                         | 0                     | 0                        | 0                             | 3,000                                           |
| Undistributed Expenditures - Central Services                         |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 47000                                                                 | Salaries                                              | 11-000-251-100        | 17,000             | 17,000                      |                               | 17,000         |                          |                                           |                       |                          |                               |                                                 |
| 47005                                                                 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199        | 500                | 500                         |                               | 500            |                          |                                           |                       |                          |                               |                                                 |





ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line Number                                             | Title                                                 | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|---------------------------------------------------------|-------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 49033                                                   | Unemployment Compensation                             | 11-000-262-250        | 250                | 250                         |                               |                |                          | 250                                       |                       |                          |                               |                                                 |
| 49034                                                   | Workmen's Compensation                                | 11-000-262-260        | 350                | 350                         |                               |                |                          | 350                                       |                       |                          |                               |                                                 |
| 49035                                                   | Health Benefits                                       | 11-000-262-270        | 600                | 600                         |                               |                |                          | 600                                       |                       |                          |                               |                                                 |
| 49036                                                   | Tuition Reimbursement                                 | 11-000-262-280        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49037                                                   | Other Employee Benefits                               | 11-000-262-290        | 450                | 450                         |                               |                |                          | 450                                       |                       |                          |                               |                                                 |
| 49038                                                   | Unused Sick Payment to Terminated / Retired Staff     | 11-000-262-299        | 350                | 350                         |                               |                |                          | 350                                       |                       |                          |                               |                                                 |
| 49040                                                   | Purchased Professional and Technical Services         | 11-000-262-300        | 595                | 595                         |                               |                |                          | 595                                       |                       |                          |                               |                                                 |
| 49060                                                   | Cleaning, Repair, and Maintenance Services            | 11-000-262-420        | 2,500              | 2,500                       |                               |                |                          | 2,500                                     |                       |                          |                               |                                                 |
| 49080                                                   | Rental of Land & Bldg. Oth. than Lease Pur Agrmt      | 11-000-262-441        | 1,200              |                             |                               |                |                          |                                           |                       |                          |                               | 1,200                                           |
| 49120                                                   | Other Purchased Property Services                     | 11-000-262-490        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49140                                                   | Insurance                                             | 11-000-262-520        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49150                                                   | Travel - All Other                                    | 11-000-262-580        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49151                                                   | Travel for Regular Business                           | 11-000-262-581        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49160                                                   | Miscellaneous Purchased Services                      | 11-000-262-590        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49180                                                   | General Supplies                                      | 11-000-262-610        | 125                | 125                         |                               |                |                          | 125                                       |                       |                          |                               |                                                 |
| 49200                                                   | Energy (Natural Gas)                                  | 11-000-262-621        | 100                | 100                         |                               |                |                          | 100                                       |                       |                          |                               |                                                 |
| 49220                                                   | Energy (Electricity)                                  | 11-000-262-622        | 100                | 100                         |                               |                |                          | 100                                       |                       |                          |                               |                                                 |
| 49240                                                   | Energy (Oil)                                          | 11-000-262-624        | 100                | 100                         |                               |                |                          | 100                                       |                       |                          |                               |                                                 |
| 49260                                                   | Energy (Gasoline)                                     | 11-000-262-626        | 100                | 100                         |                               |                |                          | 100                                       |                       |                          |                               |                                                 |
| 49270                                                   | Equipment                                             | 11-000-262-730        | 250                | 250                         |                               |                |                          | 250                                       |                       |                          |                               |                                                 |
| 49280                                                   | Other Objects                                         | 11-000-262-800        | 200                | 200                         |                               |                |                          | 200                                       |                       |                          |                               |                                                 |
| 49340                                                   | Total Undist. Expend. - Custodial Services            | 11-000-262-XXX        | 31,170             | 29,070                      | 0                             | 0              | 0                        | 29,070                                    | 0                     | 0                        | 0                             | 2,100                                           |
| Undistributed Expenditures - Care And Upkeep of Grounds |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 50000                                                   | Salaries                                              | 11-000-263-100        | 15,000             | 15,000                      |                               |                |                          | 15,000                                    |                       |                          |                               |                                                 |
| 50005                                                   | Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199        | 200                | 200                         |                               |                |                          | 200                                       |                       |                          |                               |                                                 |
| 50010                                                   | Group Insurance                                       | 11-000-263-210        | 250                | 250                         |                               |                |                          | 250                                       |                       |                          |                               |                                                 |
| 50011                                                   | Social Security Contributions                         | 11-000-263-220        | 350                | 350                         |                               |                |                          | 350                                       |                       |                          |                               |                                                 |
| 50012                                                   | Pension Contributions                                 | 11-000-263-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 50013                                                   | Unemployment Compensation                             | 11-000-263-250        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |
| 50014                                                   | Workmen's Compensation                                | 11-000-263-260        | 350                | 350                         |                               |                |                          | 350                                       |                       |                          |                               |                                                 |
| 50015                                                   | Health Benefits                                       | 11-000-263-270        | 800                | 800                         |                               |                |                          | 800                                       |                       |                          |                               |                                                 |
| 50016                                                   | Tuition Reimbursement                                 | 11-000-263-280        | 0                  | 0                           |                               |                |                          | 0                                         |                       |                          |                               |                                                 |
| 50017                                                   | Other Employee Benefits                               | 11-000-263-290        | 400                | 400                         |                               |                |                          | 400                                       |                       |                          |                               |                                                 |
| 50018                                                   | Unused Sick Payment to Terminated / Retired Staff     | 11-000-263-299        | 300                | 300                         |                               |                |                          | 300                                       |                       |                          |                               |                                                 |
| 50020                                                   | Purchased Professional and Technical Services         | 11-000-263-300        | 600                | 600                         |                               |                |                          | 600                                       |                       |                          |                               |                                                 |
| 50040                                                   | Cleaning, Repair, and Maintenance Services            | 11-000-263-420        | 1,200              | 1,200                       |                               |                |                          | 1,200                                     |                       |                          |                               |                                                 |
| 50050                                                   | Travel - All Other                                    | 11-000-263-580        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |
| 50051                                                   | Travel for Regular Business                           | 11-000-263-581        | 600                | 600                         |                               |                |                          | 600                                       |                       |                          |                               |                                                 |
| 50060                                                   | General Supplies                                      | 11-000-263-610        | 1,500              | 1,500                       |                               |                |                          | 1,500                                     |                       |                          |                               |                                                 |
| 50070                                                   | Equipment                                             | 11-000-263-730        | 1,300              | 1,300                       |                               |                |                          | 1,300                                     |                       |                          |                               |                                                 |
| 50080                                                   | Other Objects                                         | 11-000-263-800        | 1,200              | 1,200                       |                               |                |                          | 1,200                                     |                       |                          |                               |                                                 |
| 50100                                                   | Total Undist. Expend.- Care and Upkeep of Grounds     | 11-000-263-XXX        | 26,050             | 26,050                      | 0                             | 0              | 0                        | 25,050                                    | 0                     | 0                        | 0                             | 1,000                                           |
| Undistributed Expenditures - Security                   |                                                       |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 51000                                                   | Salaries                                              | 11-000-266-100        | 49,000             | 49,000                      |                               |                |                          | 49,000                                    |                       |                          |                               |                                                 |
| 51005                                                   | Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199        | 450                | 450                         |                               |                |                          | 450                                       |                       |                          |                               |                                                 |
| 51010                                                   | Group Insurance                                       | 11-000-266-210        | 600                | 600                         |                               |                |                          | 600                                       |                       |                          |                               |                                                 |
| 51011                                                   | Social Security Contributions                         | 11-000-266-220        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |
| 51012                                                   | Pension Contributions                                 | 11-000-266-249        | 1,000              |                             |                               |                |                          |                                           |                       |                          |                               | 1,000                                           |
| 51013                                                   | Unemployment Compensation                             | 11-000-266-250        | 200                | 200                         |                               |                |                          | 200                                       |                       |                          |                               |                                                 |
| 51014                                                   | Workmen's Compensation                                | 11-000-266-260        | 250                | 250                         |                               |                |                          | 250                                       |                       |                          |                               |                                                 |
| 51015                                                   | Health Benefits                                       | 11-000-266-270        | 1,100              | 1,100                       |                               |                |                          | 1,100                                     |                       |                          |                               |                                                 |
| 51016                                                   | Tuition Reimbursement                                 | 11-000-266-280        | 0                  | 0                           |                               |                |                          | 0                                         |                       |                          |                               |                                                 |
| 51017                                                   | Other Employee Benefits                               | 11-000-266-290        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |
| 51018                                                   | Unused Sick Payment to Terminated / Retired Staff     | 11-000-266-299        | 650                | 650                         |                               |                |                          | 650                                       |                       |                          |                               |                                                 |
| 51020                                                   | Purchased Professional and Technical Services         | 11-000-266-300        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |

| Line Number                                                  | Title                                                                  | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|--------------------------------------------------------------|------------------------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 51040                                                        | Cleaning, Repair, and Maintenance Services                             | 11-000-266-420        | 1,200              | 1,200                       |                               |                |                          | 1,200                                     |                       |                          |                               |                                                 |
| 51050                                                        | Travel - All Other                                                     | 11-000-266-580        | 500                | 500                         |                               |                |                          | 500                                       |                       |                          |                               |                                                 |
| 51051                                                        | Travel for Regular Business                                            | 11-000-266-581        | 600                | 600                         |                               |                |                          | 600                                       |                       |                          |                               |                                                 |
| 51060                                                        | General Supplies                                                       | 11-000-266-610        | 1,000              | 1,000                       |                               |                |                          | 1,000                                     |                       |                          |                               |                                                 |
| 51070                                                        | Equipment                                                              | 11-000-266-730        | 1,100              | 1,100                       |                               |                |                          | 1,100                                     |                       |                          |                               |                                                 |
| 51080                                                        | Other Objects                                                          | 11-000-266-800        | 800                | 800                         |                               |                |                          | 800                                       |                       |                          |                               |                                                 |
| 51100                                                        | Total Security                                                         | 11-000-266-XXX        | 59,950             | 58,950                      | 0                             | 0              | 0                        | 58,950                                    | 0                     | 0                        | 0                             | 1,000                                           |
| Undistributed Expenditures - Student Transportation Services |                                                                        |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 52060                                                        | Salaries of Non-Instructional Aides                                    | 11-000-270-107        | 2,600              |                             |                               |                |                          |                                           |                       |                          |                               | 2,600                                           |
| 52085                                                        | Sal. for Pupil Trans(Other than Bet. Home & Sch)                       | 11-000-270-162        | 2,500              |                             |                               |                |                          |                                           |                       |                          |                               | 2,500                                           |
| 52060                                                        | Unused Vacation Payment to Terminated / Retired Staff                  | 11-000-270-199        | 350                |                             |                               |                |                          |                                           |                       |                          |                               | 350                                             |
| 52090                                                        | Group Insurance                                                        | 11-000-270-210        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 52091                                                        | Social Security Contributions                                          | 11-000-270-220        | 450                |                             |                               |                |                          |                                           |                       |                          |                               | 450                                             |
| 52092                                                        | Pension Contributions                                                  | 11-000-270-249        | 300                |                             |                               |                |                          |                                           |                       |                          |                               | 300                                             |
| 52093                                                        | Unemployment Compensation                                              | 11-000-270-250        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 52094                                                        | Workmen's Compensation                                                 | 11-000-270-260        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 52095                                                        | Health Benefits                                                        | 11-000-270-270        | 600                |                             |                               |                |                          |                                           |                       |                          |                               | 600                                             |
| 52096                                                        | Tuition Reimbursement                                                  | 11-000-270-280        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 52097                                                        | Other Employee Benefits                                                | 11-000-270-290        | 120                |                             |                               |                |                          |                                           |                       |                          |                               | 120                                             |
| 52098                                                        | Unused Sick Payment to Terminated / Retired Staff                      | 11-000-270-299        | 120                |                             |                               |                |                          |                                           |                       |                          |                               | 120                                             |
| 52120                                                        | Other Purchased Prof. and Technical Serv.                              | 11-000-270-390        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 52140                                                        | Cleaning, Repair, & Maint. Services                                    | 11-000-270-420        | 4,816              |                             |                               |                |                          |                                           |                       |                          |                               | 4,816                                           |
| 52160                                                        | Rental Payments - School Buses                                         | 11-000-270-442        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 52280                                                        | Contr Serv(Oth. than Bet Home & Sch)-Vend                              | 11-000-270-512        | 3,500              |                             |                               |                |                          |                                           |                       |                          |                               | 3,500                                           |
| 52390                                                        | Travel - All Other                                                     | 11-000-270-580        | 250                |                             |                               |                |                          |                                           |                       |                          |                               | 250                                             |
| 52391                                                        | Travel for Regular Business                                            | 11-000-270-581        | 250                |                             |                               |                |                          |                                           |                       |                          |                               | 250                                             |
| 52400                                                        | Misc. Purchased Services - Transportation                              | 11-000-270-593        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 52420                                                        | General Supplies                                                       | 11-000-270-610        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 52455                                                        | Non-Instructional Equipment                                            | 11-000-270-732        | 250                |                             |                               |                |                          |                                           |                       |                          |                               | 250                                             |
| 52460                                                        | Other Objects                                                          | 11-000-270-800        | 250                |                             |                               |                |                          |                                           |                       |                          |                               | 250                                             |
| 52480                                                        | Total Undist. Expend.-Student Transportation Serv.                     | 11-000-270-XXX        | 18,956             | 0                           | 0                             | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 18,956                                          |
| Undistributed Expenditures - Behavior Modification           |                                                                        |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 52700                                                        | General Supplies                                                       | 11-000-280-610        | 11,000             | 11,000                      |                               |                |                          |                                           |                       |                          | 11,000                        |                                                 |
| 52720                                                        | Food                                                                   | 11-000-280-611        | 10,000             | 10,000                      |                               |                |                          |                                           |                       |                          | 10,000                        |                                                 |
| 52740                                                        | Equipment                                                              | 11-000-280-730        | 7,500              | 7,500                       |                               |                |                          |                                           |                       |                          | 7,500                         |                                                 |
| 52760                                                        | Other Objects                                                          | 11-000-280-800        | 3,500              | 3,500                       |                               |                |                          |                                           |                       |                          | 3,500                         |                                                 |
| 52780                                                        | Total Undist. Expend.- Behavior Modification                           | 11-000-280-XXX        | 32,000             | 32,000                      | 0                             | 0              | 0                        | 0                                         | 0                     | 0                        | 32,000                        | 0                                               |
| Undist. Expend. - Unallocated Benefits                       |                                                                        |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71000                                                        | Group Insurance                                                        | 11-000-291-210        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71020                                                        | Social Security Contributions                                          | 11-000-291-220        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71120                                                        | Pension Contributions                                                  | 11-000-291-249        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71140                                                        | Unemployment Compensation                                              | 11-000-291-250        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71160                                                        | Workmen's Compensation                                                 | 11-000-291-260        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71180                                                        | Health Benefits                                                        | 11-000-291-270        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71182                                                        | Health Benefits for Retired Staff                                      | 11-000-291-271        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71200                                                        | Tuition Reimbursement                                                  | 11-000-291-280        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71220                                                        | Other Employee Benefits                                                | 11-000-291-290        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71225                                                        | Unused Sick Payment to Terminated / Retired Staff - mass severance     | 11-000-291-297        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71226                                                        | Unused Vacation Payment to Terminated / Retired Staff - mass severance | 11-000-291-298        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71227                                                        | Unused Sick Payment to Terminated / Retired Staff                      | 11-000-291-299        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71240                                                        | Total Unallocated Benefits                                             | 11-000-291-XXX        |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| Undistributed Expenditures - Food Services                   |                                                                        |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 71900                                                        | Salaries                                                               | 11-000-310-100        | 6,000              | 6,000                       |                               |                |                          |                                           | 6,000                 |                          |                               |                                                 |
| 71908                                                        | Unused Vacation Payment to Terminated / Retired Staff                  | 11-000-310-199        | 500                | 500                         |                               |                |                          |                                           | 500                   |                          |                               |                                                 |
| 71910                                                        | Group Insurance                                                        | 11-000-310-210        | 500                | 500                         |                               |                |                          |                                           | 500                   |                          |                               |                                                 |



**ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX**

Profit  
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| Line Number | Title                                                                | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category Totals | (4)*<br>Classroom Instruction | (5)*<br>Admin. | (6)*<br>Support Services | (7)*<br>Operations & Maintenance of Plant | (8)*<br>Food Services | (9)*<br>Extra Curricular | (10)<br>Behavior Modification | (11)<br>Costs Outside Cost Category Calculation |
|-------------|----------------------------------------------------------------------|-----------------------|--------------------|-----------------------------|-------------------------------|----------------|--------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------------------------------------|
| 71911       | Social Security Contributions                                        | 11-000-310-220        | 300                | 300                         |                               |                |                          |                                           | 300                   |                          |                               |                                                 |
| 71912       | Pension Contributions                                                | 11-000-310-249        | 900                |                             |                               |                |                          |                                           |                       |                          |                               | 900                                             |
| 71913       | Unemployment Compensation                                            | 11-000-310-250        | 200                | 200                         |                               |                |                          |                                           | 200                   |                          |                               |                                                 |
| 71914       | Workmen's Compensation                                               | 11-000-310-260        | 220                | 220                         |                               |                |                          |                                           | 220                   |                          |                               |                                                 |
| 71915       | Health Benefits                                                      | 11-000-310-270        | 220                | 220                         |                               |                |                          |                                           | 220                   |                          |                               |                                                 |
| 71916       | Tuition Reimbursement                                                | 11-000-310-280        | 0                  | 0                           |                               |                |                          |                                           | 0                     |                          |                               |                                                 |
| 71917       | Other Employee Benefits                                              | 11-000-310-290        | 220                | 220                         |                               |                |                          |                                           | 220                   |                          |                               |                                                 |
| 71918       | Unused Sick Payment to Terminated / Retired Staff                    | 11-000-310-299        | 225                | 225                         |                               |                |                          |                                           | 225                   |                          |                               |                                                 |
| 71950       | Travel - All Other                                                   | 11-000-310-580        | 300                | 300                         |                               |                |                          |                                           | 300                   |                          |                               |                                                 |
| 71951       | Travel for Regular Business                                          | 11-000-310-581        | 300                | 300                         |                               |                |                          |                                           | 300                   |                          |                               |                                                 |
| 71961       | Supplies and Materials - All Other                                   | 11-000-310-611        | 225                | 225                         |                               |                |                          |                                           | 225                   |                          |                               |                                                 |
| 71962       | Supplies and Materials - Instructional                               | 11-000-310-612        | 225                | 225                         |                               |                |                          |                                           | 225                   |                          |                               |                                                 |
| 71970       | Equipment                                                            | 11-000-310-730        | 225                | 225                         |                               |                |                          |                                           | 225                   |                          |                               |                                                 |
| 71980       | Other Objects                                                        | 11-000-310-890        | 225                | 225                         |                               |                |                          |                                           | 225                   |                          |                               |                                                 |
| 72020       | Total Undistributed Expenditures-Food Services                       | 11-000-310-XXX        | 10,785             | 9,885                       | 0                             | 0              | 0                        | 0                                         | 9,885                 | 0                        | 0                             | 900                                             |
|             | Capital Outlay - Depreciation - Special Education Instruction        |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 75885       | Intellectual Disability - Mild                                       | 12-201-100-790        | 2,100              |                             |                               |                |                          |                                           |                       |                          |                               | 2,100                                           |
| 75886       | Intellectual Disability - Moderate                                   | 12-202-100-790        | 2,200              |                             |                               |                |                          |                                           |                       |                          |                               | 2,200                                           |
| 75888       | Learning and/or Language Disabilities-Mild/Moderate                  | 12-204-100-790        | 2,000              |                             |                               |                |                          |                                           |                       |                          |                               | 2,000                                           |
| 75889       | Learning and/or Language Disabilities-Severe                         | 12-205-100-790        | 2,300              |                             |                               |                |                          |                                           |                       |                          |                               | 2,300                                           |
| 75890       | Visual Impairments                                                   | 12-206-100-790        | 2,000              |                             |                               |                |                          |                                           |                       |                          |                               | 2,000                                           |
| 75891       | Auditory Impairments                                                 | 12-207-100-790        | 2,000              |                             |                               |                |                          |                                           |                       |                          |                               | 2,000                                           |
| 75893       | Emotional Regulation Impairment                                      | 12-209-100-790        | 2,200              |                             |                               |                |                          |                                           |                       |                          |                               | 2,200                                           |
| 75896       | Multiple Disabilities                                                | 12-212-100-790        | 2,100              |                             |                               |                |                          |                                           |                       |                          |                               | 2,100                                           |
| 75897       | Autism                                                               | 12-214-100-790        | 2,300              |                             |                               |                |                          |                                           |                       |                          |                               | 2,300                                           |
| 75898       | Preschool Disabilities - Part Time                                   | 12-215-100-790        | 2,200              |                             |                               |                |                          |                                           |                       |                          |                               | 2,200                                           |
| 75899       | Preschool Disabilities - Full Time                                   | 12-216-100-790        | 2,200              |                             |                               |                |                          |                                           |                       |                          |                               | 2,200                                           |
| 75905       | Intellectual Disability- Severe                                      | 12-222-100-790        | 2,800              |                             |                               |                |                          |                                           |                       |                          |                               | 2,800                                           |
| 75910       | Total Depreciation - Special Education - Instruction                 | 12-2XX-100-790        | 26,400             | 0                           | 0                             | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 26,400                                          |
|             | Capital Outlay - Depreciation - Vocational Programs                  |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 75915       | Vocational Programs: Special Programs                                | 12-320-100-790        | 8,000              |                             |                               |                |                          |                                           |                       |                          |                               | 8,000                                           |
| 75920       | Total Depreciation - Vocational Programs                             | 12-320-100-XXX        | 8,000              | 0                           | 0                             | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 8,000                                           |
|             | Depreciation Undistributed                                           |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 75930       | Undistributed Expenditures - Instruction                             | 12-000-100-790        | 300                |                             |                               |                |                          |                                           |                       |                          |                               | 300                                             |
| 75935       | Undistributed Expenditures - Support Services - Special Edu. Student | 12-000-210-790        | 300                |                             |                               |                |                          |                                           |                       |                          |                               | 300                                             |
| 75940       | Undistributed Expenditures - Support Services - Instructional Staff  | 12-000-220-790        | 500                |                             |                               |                |                          |                                           |                       |                          |                               | 500                                             |
| 75945       | Undistributed Expenditures - General Administration                  | 12-000-230-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75950       | Undistributed Expenditures - School Administration                   | 12-000-240-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75955       | Undistributed Expenditures - Central Services                        | 12-000-251-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75956       | Undistributed Expenditures - Admin Info Tech                         | 12-000-252-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75960       | Undistributed Expenditures - Custodial Services                      | 12-000-262-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75961       | Undistributed Expenditures - Care & Upkeep of Grounds                | 12-000-263-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75965       | Undistributed Expenditures - Security                                | 12-000-266-790        | 200                |                             |                               |                |                          |                                           |                       |                          |                               | 200                                             |
| 75970       | School Buses - Special                                               | 12-000-270-790        | 50                 |                             |                               |                |                          |                                           |                       |                          |                               | 50                                              |
| 75975       | Undistributed Expenditures - Non-Instructional Services              | 12-000-300-790        | 150                |                             |                               |                |                          |                                           |                       |                          |                               | 150                                             |
| 75980       | Undistributed Expenditures - Facilities Acquisition                  | 12-000-400-790        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 75985       | Total Depreciation Undistributed                                     | 12-000-400-XXX        | 2,700              | 0                           | 0                             | 0              | 0                        | 0                                         | 0                     | 0                        | 0                             | 2,700                                           |
|             | Facilities Acquisition And Construction Services                     |                       |                    |                             |                               |                |                          |                                           |                       |                          |                               |                                                 |
| 76000       | Salaries                                                             | 12-000-400-100        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76005       | Unused Vacation Payment to Terminated / Retired Staff                | 12-000-400-199        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76020       | Legal Services                                                       | 12-000-400-331        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76060       | Other Purchased Prof. and Technical Serv.                            | 12-000-400-390        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76080       | Construction Services                                                | 12-000-400-450        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76100       | Supplies and Materials                                               | 12-000-400-600        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |
| 76120       | Land and Improvements                                                | 12-000-400-710        | 0                  |                             |                               |                |                          |                                           |                       |                          |                               | 0                                               |



ABC School for Students with Disabilities  
Statement of Percentages for Cost Category Assignments  
For the Fiscal Year Ended June 30, 20XX

| Line<br>Number     | Title                                                  | (1)<br>Account Number | (2)<br>Total Costs | (3)<br>Cost Category<br>Totals | (4)*<br>Classroom<br>Instruction | (5)*<br>Admin. | (6)*<br>Support<br>Services | (7)*<br>Operations &<br>Maintenance of<br>Plant | (8)*<br>Food Services | (9)*<br>Extra<br>Curricular | (10)<br>Behavior<br>Modification | (11)<br>Costs Outside<br>Cost Category<br>Calculation |
|--------------------|--------------------------------------------------------|-----------------------|--------------------|--------------------------------|----------------------------------|----------------|-----------------------------|-------------------------------------------------|-----------------------|-----------------------------|----------------------------------|-------------------------------------------------------|
| 76200              | Other Objects                                          | 12-000-400-800        | 0                  |                                |                                  |                |                             |                                                 |                       |                             |                                  | 0                                                     |
| 76260              | Total Facilities Acquisition and Construction Services | 12-000-400-XXX        | 0                  | 0                              | 0                                | 0              | 0                           | 0                                               | 0                     | 0                           | 0                                | 0                                                     |
| Debt Service Funds |                                                        |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 89645              | Interest on Mortgage                                   | 40-701-510-830        | 4,000              |                                |                                  |                |                             |                                                 |                       |                             |                                  | 4,000                                                 |
| 89650              | Depreciation of Buildings                              | 40-701-510-790        | 5,000              |                                |                                  |                |                             |                                                 |                       |                             |                                  | 5,000                                                 |
| 89650              | Total Regular Debt Service                             | 40-701-510-XXX        | 9,000              | 0                              | 0                                | 0              | 0                           | 0                                               | 0                     | 0                           | 0                                | 9,000                                                 |
|                    |                                                        |                       |                    |                                |                                  |                |                             |                                                 |                       |                             |                                  |                                                       |
| 90000              | Grand Total                                            | XX-XXX-XXX-XXX        | 1,936,078          | 1,812,588                      | 1,046,018                        | 383,816        | 206,622                     | 116,570                                         | 9,885                 | 16,677                      | 32,000                           | 124,490                                               |
|                    | Cost Percentages                                       |                       |                    | 100%                           | 57.71%                           | 21.18%         | 11.40%                      | 6.43%                                           | 0.55%                 | 0.92%                       | 1.77%                            |                                                       |



**ABC School for Students with Disabilities**  
**Statement of Enrollment**  
**For the Fiscal Year Ended June 30, 20XX**

| County Code                           | District Code | County Name | District                 | Total ADE      | (1)<br>Actual Enrollment |
|---------------------------------------|---------------|-------------|--------------------------|----------------|--------------------------|
| 01                                    | 0010          | Atlantic    | Absecon                  | 1.0000         | 1                        |
| 19                                    | 0020          | Hunterdon   | Alexandria Township      | 1.0000         | 1                        |
| 41                                    | 0030          | Warren      | Allamuchy Township       | 2.5000         | 5                        |
| 03                                    | 0040          | Bergen      | Allendale                | 4.5958         | 4                        |
| 25                                    | 0050          | Monmouth    | Allenhurst               | 3.0000         | 5                        |
| 33                                    | 0060          | Salem       | Alloway Township         | 3.0000         | 3                        |
| 41                                    | 0070          | Warren      | Alpha                    | 2.0000         | 4                        |
| 03                                    | 0080          | Bergen      | Alpine                   | 3.0000         | 4                        |
| 37                                    | 0090          | Sussex      | Andover Regional         | 1.0010         | 1                        |
| 25                                    | 0100          | Monmouth    | Asbury Park              | .0346          | 1                        |
| 01                                    | 0110          | Atlantic    | Atlantic City            | .0398          | 1                        |
| 01                                    | 0120          | Atlantic    | Atlantic County Regional | .0224          | 1                        |
| 01                                    | 0125          | Atlantic    | Atlantic Highlands       | .0223          | 2                        |
| 07                                    | 0150          | Camden      | Audubon Borough          | 3.5200         | 4                        |
| 07                                    | 0160          | Camden      | Audubon Park             | .1230          | 1                        |
| 09                                    | 0170          | Cape May    | Avalon                   | .5000          | 1                        |
| <b>Total Public School Pupils ADE</b> |               |             |                          | <b>25.3589</b> | <b>39</b>                |
| <b>Private Placements ADE</b>         |               |             |                          | <b>3.0000</b>  | <b>3</b>                 |
| <b>Total All Pupils ADE</b>           |               |             |                          | <b>28.3589</b> | <b>42</b>                |

**ABC School for Students with Disabilities  
Statement of Tuition Rate Computation - Part I  
For the Fiscal Year Ended June 30, 20XX**

|                                                                 | <b>Total School Year</b> | <b>Extraordinary<br/>Services</b> |
|-----------------------------------------------------------------|--------------------------|-----------------------------------|
| Total Expenditures                                              | \$1,936,078              | \$78,119                          |
| Less: Non-Allowable Costs                                       | (\$25,450)               |                                   |
| Less: Non-Allowable Administration/Instruction                  | \$0                      |                                   |
| Reduction of Expenditures for PPP Loans                         | (\$400,000)              |                                   |
| Total Net Expenditures                                          | \$1,510,628              |                                   |
| Divided by: Total School Year ADE                               | <u>28.3589</u>           |                                   |
| Average Cost Per Pupil                                          | 53,268.22                | 78,119                            |
| Times: Total Public School Pupils ADE                           | <u>25.3589</u>           |                                   |
| Total Public School Placement Expenditures                      | 1,350,823                | 78,119                            |
| Add: Surcharge                                                  | <u>\$33,771</u>          | <u>1,953</u>                      |
| Total Public School Placement Expenditures and Surcharge        | 1,384,594                | 80,072                            |
| Divided by: Total Public School Pupils ADE                      | <u>25.3589</u>           |                                   |
| Certified Actual Cost Per Student - Total School Year Rate      | <u>\$54,599.93</u>       | <u>\$80,072</u>                   |
| Enrolled Days for the July 1, 20XX to June 30, 20XX School Year | 210                      |                                   |
| Certified Actual Cost Per Student - Per Diem Rate               | <u><u>\$260.00</u></u>   |                                   |

**ABC School for Students with Disabilities  
Statement of Tuition Rate Computation - Part II  
For the Fiscal Year Ended June 30, 20XX**

Date Updated: 10/2025

|                                                        |                                                                                                          | <b><u>Total School Year</u></b> |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------|
| Rate A -                                               | Tentative Public School Placement Tuition Rate<br>Determined by DOE (See Appendix)                       | \$56,595                        |
| Rate B -                                               | Higher Tentative Public School Placement Tuition<br>Rate Approved by DOE (See Appendix)                  | N/A                             |
| Rate C -                                               | Tentative Public School Placement Tuition Rates<br>Actually Charged by Private School During Fiscal Year | \$56,595                        |
| Rate D -                                               | Certified Actual Cost Per Student - Total School Year Rate                                               | \$54,600                        |
| Rate D1 -                                              | Certified Actual Cost Per Student - Per Diem Rate                                                        | \$260.00                        |
| Rate E -                                               | Final Tuition Rate Charged - Per Diem Rate                                                               | \$260.00                        |
| Rate E1 -                                              | Final Tuition Rate Charged - Total School Year Rate                                                      | 54,600                          |
| Times:                                                 | Public School Pupils ADE                                                                                 | <u>25.3589</u>                  |
| 20XX - 20XX Public School Tuition                      |                                                                                                          | \$1,384,594                     |
| Total Adjustments from Statement of Billing Adjustment |                                                                                                          | \$0                             |
| 20XX - 20XX Adjusted Audited Tuition Billing           |                                                                                                          | \$1,384,594                     |

**Summary of Tuition Rates Charged**

Tentative Tuition Rates Charged

|                                           |                        |
|-------------------------------------------|------------------------|
| Ten Month Enrolled days of 180 X 269.50 = | \$48,510               |
| Extended Enrolled days of 30 X 269.50 =   | <u>\$8,085</u>         |
| Total School Year                         | <u><u>\$56,595</u></u> |

Final Tuition Rates Charged

|                                          |                        |
|------------------------------------------|------------------------|
| Ten Month Enrolled days of 180 X 260.00= | \$46,800               |
| Extended Enrolled days of 30 X 260.00=   | <u>\$7,800</u>         |
| Total School Year                        | <u><u>\$54,600</u></u> |

ABC School for Students with Disabilities  
Statement of Tuition Rate Computation  
Surcharge Computation  
For the Fiscal Year Ended June 30, 20XX

|                                            |                          |
|--------------------------------------------|--------------------------|
|                                            | <b>Total School Year</b> |
| Total Public School Placement Expenditures | \$1,350,823              |
| Times: Surcharge (N.J.A.C. 6A:23-18.7)     | 0.025                    |
| <b>Maximum Surcharge</b>                   | <b>\$33,771</b>          |

**ABC School for Students with Disabilities**  
**Statement of Extraordinary Services - Expenditures by Line Item**  
**For the Fiscal Year Ended June 30, 20XX**

|                                                  | <b>Total</b>           |
|--------------------------------------------------|------------------------|
| Alexandria Township - Tuition Waiver             |                        |
| Salaries                                         | \$11,791               |
| Fringe Benefits                                  | 2,346                  |
| Total                                            | <u>14,137</u>          |
| Alexandria Township - Tuition Waiver             |                        |
| Salaries                                         | 12,698                 |
| Fringe Benefits                                  | 4,228                  |
| Total                                            | <u>16,926</u>          |
| Allenhurst - Tuition Waivers                     |                        |
| Salaries                                         | 7,449                  |
| Fringe Benefits                                  | 2,415                  |
| Total                                            | <u>9,864</u>           |
| Allenhurst - Tuition Waivers                     |                        |
| Salaries                                         | 15,008                 |
| Fringe Benefits                                  | 7,826                  |
| Total                                            | <u>22,834</u>          |
| Andover Regional - Tuition Waivers               |                        |
| Salaries                                         | 10,046                 |
| Fringe Benefits                                  | 4,312                  |
| Total                                            | <u>14,358</u>          |
| <b>Total Extraordinary Services Expenditures</b> | <u><u>\$78,119</u></u> |



ABC School for Students with Disabilities  
Statement of Extraordinary Services - Tuition Rate Computation and Surcharge  
For the Fiscal Year Ended June 30, 20XX

Profit  
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Date Updated: 10/2025

|                                           | Alexandria<br>Township Pupil<br># 1 | Alexandria<br>Township<br>Pupil # 2 | Allenhurst Pupil<br># 1 | Allenhurst<br>Pupil # 2 | Andover<br>Regional | Total    |
|-------------------------------------------|-------------------------------------|-------------------------------------|-------------------------|-------------------------|---------------------|----------|
| Expenditures                              | \$14,137                            | \$16,926                            | \$9,864                 | \$22,834                | \$14,358            | \$78,119 |
| Add: Surcharge                            | 353                                 | 423                                 | 247                     | 571                     | 359                 | 1,953    |
| Expenditures and Surcharge                | \$14,490                            | \$17,349                            | \$10,111                | \$23,405                | \$14,717            | \$80,072 |
| Rate C: Tentative Tuition Rate Charged    | \$13,557                            | \$17,000                            | \$10,000                | \$21,500                | \$14,000            | \$76,057 |
| Rate D: Certified Actual Cost Per Student | \$14,490                            | \$17,349                            | \$10,111                | \$23,405                | \$14,717            | \$80,072 |
| Rate E: Final Tuition Rate Charged        | \$14,490                            | \$17,349                            | \$10,111                | \$23,405                | \$14,717            | \$80,072 |
| <b>Surcharge Computation</b>              |                                     |                                     |                         |                         |                     |          |
| Expenditures                              | \$14,137                            | \$16,926                            | \$9,864                 | \$22,834                | \$14,358            | \$78,119 |
| Times: Surcharge                          | 0.025                               | 0.025                               | 0.025                   | 0.025                   | 0.025               | 0.025    |
| Surcharge                                 | \$353                               | \$423                               | \$247                   | \$571                   | \$359               | \$1,953  |

**ABC School for Students with Disabilities  
Statement of Billing Adjustment  
For the Fiscal Year Ended June 30, 20XX**

|                            | (1)<br>Audited Tuition<br>Billing | (2)<br>Original Tuition<br>Billing | (3)<br>Under Charge | (4)<br>(Over) Charge | (5)<br>Net (Over)/ Under<br>Charge | (6)<br>Net (Over)/ Under<br>Charge<br>Adjustments | (7)<br>Audited Tuition<br>Billing |
|----------------------------|-----------------------------------|------------------------------------|---------------------|----------------------|------------------------------------|---------------------------------------------------|-----------------------------------|
| <b>Absecon</b>             |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$54,600                          | \$56,595                           | \$0                 | (\$1,995)            | (\$1,995)                          | \$0                                               | \$54,600                          |
|                            | \$54,600                          | \$56,595                           | \$0                 | (\$1,995)            | (\$1,995)                          | \$0                                               | \$54,600                          |
| <b>Alexandria Township</b> |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$54,600                          | \$56,595                           | \$0                 | (\$1,995)            | (\$1,995)                          | \$0                                               | \$54,600                          |
| Extraordinary Services     | \$31,840                          | \$30,557                           | \$1,283             | \$0                  | \$1,283                            | \$0                                               | \$31,840                          |
|                            | \$86,440                          | \$87,152                           | \$1,283             | (\$1,995)            | (\$712)                            | \$0                                               | \$86,440                          |
| <b>Allamuchy Township</b>  |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$136,500                         | \$141,488                          | \$0                 | (\$4,988)            | (\$4,988)                          | \$0                                               | \$136,500                         |
|                            | \$136,500                         | \$141,488                          | \$0                 | (\$4,988)            | (\$4,988)                          | \$0                                               | \$136,500                         |
| <b>Allendale</b>           |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$250,930                         | \$260,099                          | \$0                 | (\$9,169)            | (\$9,169)                          | \$0                                               | \$250,930                         |
|                            | \$250,930                         | \$260,099                          | \$0                 | (\$9,169)            | (\$9,169)                          | \$0                                               | \$250,930                         |
| <b>Allenhurst</b>          |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$163,800                         | \$169,785                          | \$0                 | (\$5,985)            | (\$5,985)                          | \$0                                               | \$163,800                         |
| Extraordinary Services     | \$33,515                          | \$31,500                           | \$2,015             | \$0                  | \$2,015                            | \$0                                               | \$33,515                          |
|                            | \$197,315                         | \$201,285                          | \$2,015             | (\$5,985)            | (\$3,970)                          | \$0                                               | \$197,315                         |
| <b>Alloway Township</b>    |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$163,800                         | \$169,785                          | \$0                 | (\$5,985)            | (\$5,985)                          | \$0                                               | \$163,800                         |
|                            | \$163,800                         | \$169,785                          | \$0                 | (\$5,985)            | (\$5,985)                          | \$0                                               | \$163,800                         |
| <b>Alpha</b>               |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$109,200                         | \$113,190                          | \$0                 | (\$3,990)            | (\$3,990)                          | \$0                                               | \$109,200                         |
|                            | \$109,200                         | \$113,190                          | \$0                 | (\$3,990)            | (\$3,990)                          | \$0                                               | \$109,200                         |
| <b>Alpine</b>              |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$163,800                         | \$169,785                          | \$0                 | (\$5,985)            | (\$5,985)                          | \$0                                               | \$163,800                         |
|                            | \$163,800                         | \$169,785                          | \$0                 | (\$5,985)            | (\$5,985)                          | \$0                                               | \$163,800                         |
| <b>Andover Regional</b>    |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$54,655                          | \$56,652                           | \$0                 | (\$1,997)            | (\$1,997)                          | \$0                                               | \$54,655                          |
| Extraordinary Services     | \$14,717                          | \$14,000                           | \$717               | \$0                  | \$717                              | \$0                                               | \$14,717                          |
|                            | \$69,371                          | \$70,652                           | \$717               | (\$1,997)            | (\$1,280)                          | \$0                                               | \$69,371                          |
| <b>Asbury Park</b>         |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$1,889                           | \$1,958                            | \$0                 | (\$69)               | (\$69)                             | \$0                                               | \$1,889                           |
|                            | \$1,889                           | \$1,958                            | \$0                 | (\$69)               | (\$69)                             | \$0                                               | \$1,889                           |
| <b>Atlantic City</b>       |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year          | \$2,173                           | \$2,252                            | \$0                 | (\$79)               | (\$79)                             | \$0                                               | \$2,173                           |
|                            | \$2,173                           | \$2,252                            | \$0                 | (\$79)               | (\$79)                             | \$0                                               | \$2,173                           |

ABC School for Students with Disabilities  
Statement of Billing Adjustment  
For the Fiscal Year Ended June 30, 20XX

|                                 | (1)<br>Audited Tuition<br>Billing | (2)<br>Original Tuition<br>Billing | (3)<br>Under Charge | (4)<br>(Over) Charge | (5)<br>Net (Over)/ Under<br>Charge | (6)<br>Net (Over)/ Under<br>Charge<br>Adjustments | (7)<br>Audited Tuition<br>Billing |
|---------------------------------|-----------------------------------|------------------------------------|---------------------|----------------------|------------------------------------|---------------------------------------------------|-----------------------------------|
| <b>Atlantic County Regional</b> |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year               | \$1,223                           | \$1,268                            | \$0                 | (\$45)               | (\$45)                             | \$0                                               | \$1,223                           |
|                                 | \$1,223                           | \$1,268                            | \$0                 | (\$45)               | (\$45)                             | \$0                                               | \$1,223                           |
| <b>Atlantic Highlands</b>       |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year               | \$1,218                           | \$1,262                            | \$0                 | (\$44)               | (\$44)                             | \$0                                               | \$1,218                           |
|                                 | \$1,218                           | \$1,262                            | \$0                 | (\$44)               | (\$44)                             | \$0                                               | \$1,218                           |
| <b>Audubon Borough</b>          |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year               | \$192,192                         | \$199,214                          | \$0                 | (\$7,023)            | (\$7,023)                          | \$0                                               | \$192,192                         |
|                                 | \$192,192                         | \$199,214                          | \$0                 | (\$7,023)            | (\$7,023)                          | \$0                                               | \$192,192                         |
| <b>Audubon Park</b>             |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year               | \$6,716                           | \$6,961                            | \$0                 | (\$245)              | (\$245)                            | \$0                                               | \$6,716                           |
|                                 | \$6,716                           | \$6,961                            | \$0                 | (\$245)              | (\$245)                            | \$0                                               | \$6,716                           |
| <b>Avalon</b>                   |                                   |                                    |                     |                      |                                    |                                                   |                                   |
| Total School Year               | \$27,300                          | \$28,298                           | \$0                 | (\$998)              | (\$998)                            | \$0                                               | \$27,300                          |
|                                 | \$27,300                          | \$28,298                           | \$0                 | (\$998)              | (\$998)                            | \$0                                               | \$27,300                          |
| <b>Grand Totals</b>             | \$1,464,666                       | \$1,511,244                        | \$4,015             | (\$50,593)           | (\$46,578)                         | \$0                                               | \$1,464,666                       |

Uncertified Staff

|                                                                                                            |                 |         |                 |
|------------------------------------------------------------------------------------------------------------|-----------------|---------|-----------------|
| Chuck Roast (9/05/XX through 12/31/XX) Teacher of the Handicapped                                          | Salary          | \$2,000 |                 |
|                                                                                                            | Fringe Benefits | 200     |                 |
| Cliff Hanger (10/01/XX through 10/30/XX) Teacher of the Handicapped                                        | Salary          | 1,500   |                 |
|                                                                                                            | Fringe Benefits | 150     |                 |
| Pete Moss (9/05/XX through 6/15/XX) Teacher of the Handicapped                                             | Salary          | 4,000   |                 |
|                                                                                                            | Fringe Benefits | 400     |                 |
| Total Uncertified Staff                                                                                    |                 |         | \$8,250         |
| Keyman Life Insurance Policy                                                                               |                 |         | 500             |
| Repair to Personal Vehicle                                                                                 |                 |         | 200             |
| Contributions in Excess of \$1,500                                                                         |                 |         | 500             |
| Advertising - Public Relations                                                                             |                 |         | 400             |
| Transportation Cost for a Pupil To And From School                                                         |                 |         | 500             |
| Related Party Transaction - Rent Paid to a Related Party in Excess of Cost of Ownership Plus a 2.5% Return |                 |         | 13,500          |
| Personal Use of School-Owned Vehicle                                                                       |                 |         | 500             |
| Personal Use of School-Leased Vehicle                                                                      |                 |         | 500             |
| Salaries in Excess of Maximum                                                                              |                 |         |                 |
| Director                                                                                                   | Salary          | \$500   |                 |
|                                                                                                            | Fringe Benefits | 100     |                 |
| Total Salaries in Excess of Maximum                                                                        |                 |         | 600             |
| <b>Total Non-Allowable Costs</b>                                                                           |                 |         | <b>\$25,450</b> |

ABC School for Students with Disabilities  
Statement of Food Service  
For the Fiscal Year Ended June 30, 20XX

**Income**

|              |         |         |
|--------------|---------|---------|
| Sales        | \$1,000 |         |
| Total Income |         | \$1,000 |

**Meals funded by other Agencies**

Meals provided to residential students enrolled in the approved Private School for students with Disabilities in accordance with N.J.A.C. 10:127-6.11

(XX residential students) insert the number of residential students

|         |
|---------|
| \$250   |
| \$1,250 |

**Total Revenue/Other Sources**

**Expenses**

|                                      |       |            |
|--------------------------------------|-------|------------|
| Food Services - Salaries             | 7,250 |            |
| Food Services - Employee Benefits    | 2,985 |            |
| Food Services - Pension Contribution | 300   |            |
| Food Services - Supplies & Materials | 1,275 |            |
| Food Services - Other Objects        | 225   |            |
| Total Expenses                       |       | 12,035     |
| Net (Loss)/Profit                    | *     | (\$10,785) |

**Please Note:** The auditor must include a note in the Notes to Financial Statements, if the Statement of Food Service: 1) does not reflect expenditures associated with serving meals to student or 2) reflects expenditures that are included in the calculation of the certification actual cost per pupil. See page N-82 & 83 of The Audit Program for additional guidance.